

1                                   A bill to be entitled  
2       An act relating to property taxation; amending s. 95.051,  
3       F.S.; tolling the expiration period of a tax certificate  
4       and the statute of limitations relating to proceedings  
5       involving tax lien certificates or tax deeds during the  
6       period of an intervening bankruptcy; amending ss. 197.102,  
7       197.122, 197.123, 197.162, 197.172, 197.182, 197.222,  
8       197.2301, 197.322, 197.332, 197.343, 197.344, 197.3635,  
9       197.373, 197.402, 197.403, 197.413, 197.414, 197.4155,  
10      197.416, 197.417, 197.432, 197.4325, 197.442, 197.443,  
11      197.462, 197.472, 197.473, 197.482, 197.492, 197.582, and  
12      197.602, F.S.; revising, updating, and consolidating  
13      provisions of ch. 197, F.S., relating to definitions, tax  
14      collectors, lien of taxes, returns and assessments, unpaid  
15      or omitted taxes, discounts, interest rates, Department of  
16      Revenue responsibilities, tax bills, judicial sales,  
17      prepayment of taxes, assessment rolls, duties of tax  
18      collectors, tax notices, delinquent taxes, lienholders,  
19      special assessments, non-ad valorem assessments, tax  
20      payments, distribution of taxes, advertisements of  
21      property with delinquent taxes, attachment, delinquent  
22      personal property taxes, sales of property, tax  
23      certificates, tax deeds, tax sales, and proceedings  
24      involving the validity of a tax deed; amending s. 197.502,  
25      F.S.; revising provisions relating to applications for tax  
26      deeds; providing payment requirements; amending s.  
27      197.542, F.S.; revising the minimum deposit after becoming  
28      the highest bidder for a tax deed; requiring a clerk to

29 | readvertise the sale of a tax deed if a previous buyer  
30 | failed to make full payment for the tax deed; creating s.  
31 | 197.146, F.S.; authorizing tax collectors to issue  
32 | certificates of correction to tax rolls and outstanding  
33 | delinquent taxes for uncollectable personal property  
34 | accounts; requiring the tax collector to notify the  
35 | property appraiser; providing construction; creating ss.  
36 | 197.2421 and 197.2423, F.S., transferring, renumbering,  
37 | and amending ss. 197.253, 197.303, and 197.3071, F.S., and  
38 | amending ss. 197.243, 197.252, 197.254, 197.262, 197.263,  
39 | 197.272, 197.282, 197.292, 197.301, and 197.312, F.S.;  
40 | revising, updating, and consolidating provisions of ch.  
41 | 197, F.S., relating to deferral of tax payments for real  
42 | property, homestead property, recreational and commercial  
43 | working waterfront property, and affordable rental  
44 | property; creating s. 197.4725, F.S.; providing  
45 | authorization and requirements for purchase of county-held  
46 | tax certificates; specifying required amounts to be paid;  
47 | providing for fees; providing for electronic services;  
48 | amending s. 192.0105, F.S.; providing that the right to a  
49 | discount for the early payment of taxes does not apply to  
50 | certain partial payments of taxes; clarifying a taxpayer's  
51 | right to redeem real property and tax certificates;  
52 | clarifying that a property owner may not be contacted by  
53 | the holder of a tax certificate for 2 years following the  
54 | date the certificate is issued; providing that s. 197.122,  
55 | F.S., applies in certain circumstances; providing for the  
56 | obligation of the property owner to obtain certain

57 information; correcting cross-references; amending ss.  
 58 194.011, 194.013, 196.011, and 197.374, F.S.; conforming  
 59 cross-references; creating s. 197.603, F.S.; providing  
 60 legislative intent; repealing s. 197.202, F.S., relating  
 61 to destruction of 20-year-old tax receipts; repealing s.  
 62 197.242, F.S., relating to a short title; repealing ss.  
 63 197.304, 197.3041, 197.3042, 197.3043, 197.3044, 197.3045,  
 64 197.3046, 197.3047, 197.307, 197.3072, 197.3073, 197.3074,  
 65 197.3075, 197.3076, 197.3077, 197.3078, and 197.3079,  
 66 F.S., relating to deferrals of tax payments; providing an  
 67 effective date.

68

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

70

71 Section 1. Section 95.051, Florida Statutes, is amended to  
 72 read:

73 95.051 When limitations tolled.—

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

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

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

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

82 (d) The adjudicated incapacity, before the cause of action  
 83 accrued, of the person entitled to sue. In any event, the action  
 84 must be begun within 7 years after the act, event, or occurrence

85 giving rise to the cause of action.

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

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

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

92 (h) The period of an intervening bankruptcy tolls the  
93 expiration period of a tax certificate under s. 197.482 and any  
94 proceeding or process under chapter 197.

95 (i) ~~(h)~~ The minority or previously adjudicated incapacity  
96 of the person entitled to sue during any period of time in which  
97 a parent, guardian, or guardian ad litem does not exist, has an  
98 interest adverse to the minor or incapacitated person, or is  
99 adjudicated to be incapacitated to sue; except with respect to  
100 the statute of limitations for a claim for medical malpractice  
101 as provided in s. 95.11. In any event, the action must be begun  
102 within 7 years after the act, event, or occurrence giving rise  
103 to the cause of action.

104  
105 Paragraphs (a)-(c) shall not apply if service of process or  
106 service by publication can be made in a manner sufficient to  
107 confer jurisdiction to grant the relief sought. This section  
108 shall not be construed to limit the ability of any person to  
109 initiate an action within 30 days after ~~of~~ the lifting of an  
110 automatic stay issued in a bankruptcy action as is provided in  
111 11 U.S.C. s. 108(c).

112 (2) A ~~No~~ disability or other reason does not ~~shall~~ toll

CS/HB 355

2011

113 the running of any statute of limitations except those specified  
114 in this section, s. 95.091, the Florida Probate Code, or the  
115 Florida Guardianship Law.

116 Section 2. Section 197.102, Florida Statutes, is amended  
117 to read:

118 197.102 Definitions.—

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

121 (a) "Awarded" means the time when the tax collector or a  
122 designee determines and announces verbally or through the  
123 closing of the bid process in a live or an electronic auction  
124 that a buyer has placed the winning bid on a tax certificate at  
125 a tax certificate sale.

126 (b)~~(1)~~ "Department," unless otherwise specified, means the  
127 Department of Revenue.

128 (c)~~(2)~~ "Omitted taxes" means those taxes which have not  
129 been extended on the tax roll against a parcel of property after  
130 the property has been placed upon the list of lands available  
131 for taxes pursuant to s. 197.502.

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

135 (e) "Random number generator" means a computational device  
136 that generates a sequence of numbers that lack any pattern and  
137 is used to resolve a tie when multiple bidders have bid the same  
138 lowest amount by assigning a number to each of the tied bidders  
139 and randomly determining which one of those numbers is the  
140 winner.

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

148        (g)~~(4)~~ "Tax notice" means the paper or electronic tax bill  
 149 sent to taxpayers for payment of any taxes or special  
 150 assessments collected pursuant to this chapter, or the bill sent  
 151 to taxpayers for payment of the total of ad valorem taxes and  
 152 non-ad valorem assessments collected pursuant to s. 197.3632.

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

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

157        (2)~~(7)~~ If when a local government uses the method ~~set~~  
 158 ~~forth~~ in s. 197.3632 to levy, collect, or enforce a non-ad  
 159 valorem assessment, the following definitions ~~shall~~ apply:

160            (a) "Ad valorem tax roll" means the roll prepared by the  
 161 property appraiser and certified to the tax collector for  
 162 collection.

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

166        Section 3. Section 197.122, Florida Statutes, is amended  
 167 to read:

168        197.122 Lien of taxes; ~~dates;~~ application.-

CS/HB 355

2011

169 (1) All taxes imposed pursuant to the State Constitution  
170 and laws of this state shall be a first lien, superior to all  
171 other liens, on any property against which the taxes have been  
172 assessed and shall continue in full force from January 1 of the  
173 year the taxes were levied until discharged by payment or until  
174 barred under chapter 95. If ~~All personal property tax liens, to~~  
175 ~~the extent that~~ the property to which the lien applies cannot be  
176 located in the county or ~~to the extent that~~ the sale of the  
177 property is insufficient to pay all delinquent taxes, interest,  
178 fees, and costs due, a personal property tax lien applies shall  
179 ~~be liens~~ against all other personal property of the taxpayer in  
180 the county. However, a lien ~~such liens~~ against other personal  
181 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~  
182 has been sold, and is ~~such liens against other personal property~~  
183 ~~shall be~~ subordinate to any valid prior or subsequent liens  
184 against such other property. An ~~No~~ act of omission or commission  
185 on the part of a ~~any~~ property appraiser, tax collector, board of  
186 county commissioners, clerk of the circuit court, or county  
187 comptroller, or their deputies or assistants, or newspaper in  
188 which an ~~any~~ advertisement of sale may be published does not  
189 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
190 and costs due and; ~~but any acts of omission or commission~~ may be  
191 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
192 ~~them~~ in the same ~~like~~ manner as provided by law for performing  
193 acts in the first place. Amounts, ~~and when~~ so corrected ~~they~~  
194 shall be deemed to be construed as valid ab initio and do not  
195 ~~shall in no way affect any process by law for the enforcement of~~  
196 the collection of the ~~any~~ tax. All owners of property are ~~shall~~

Page 7 of 97

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb0355-01-c1

197 ~~be~~ held to know that taxes are due and payable annually and are  
 198 responsible for ~~charged with the duty of~~ ascertaining the amount  
 199 of current and delinquent taxes and paying them before April 1  
 200 of the year following the year in which taxes are assessed. A ~~No~~  
 201 sale or conveyance of real or personal property for nonpayment  
 202 of taxes may not ~~shall~~ be held invalid except upon proof that:

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

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

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

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

214 (3) A property appraiser may also correct a material  
 215 mistake of fact relating to an essential condition of the  
 216 subject property to reduce an assessment if to do so requires  
 217 only the exercise of judgment as to the effect of the mistake of  
 218 fact on the assessed or taxable value of the property that  
 219 ~~mistake of fact.~~

220 (a) As used in this subsection, the term "an essential  
 221 condition of the subject property" means a characteristic of the  
 222 subject parcel, including only:

223 1. Environmental restrictions, zoning restrictions, or  
 224 restrictions on permissible use;



225           2. Acreage;

226           3. Wetlands or other environmental lands that are or have  
 227 been restricted in use because of such environmental features;

228           4. Access to usable land;

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

232           6. Depreciation of the property that was based on a latent  
 233 defect of the property which existed but was not readily  
 234 discernible by inspection on January 1, but not depreciation  
 235 ~~resulting~~ from any other cause.

236           (b) The material mistake of fact may be corrected by the  
 237 property appraiser, in the same ~~like~~ manner as provided by law  
 238 for performing the act in the first place only within 1 year  
 239 after the approval of the tax roll pursuant to s. 193.1142. If~~If,~~  
 240 ~~and, when so corrected, the tax roll act~~ becomes valid ab initio  
 241 and does not affect ~~in no way affects any process by law for the~~  
 242 enforcement of the collection of the any tax. If the ~~such a~~  
 243 correction results in a refund of taxes paid on the basis of an  
 244 erroneous assessment included ~~contained~~ on the current year's  
 245 tax roll ~~for years beginning January 1, 1999, or later,~~ the  
 246 property appraiser, ~~at his or her option,~~ may request ~~that~~ the  
 247 department to pass upon the refund request pursuant to s.  
 248 197.182 or may submit the correction and refund order directly  
 249 to the tax collector ~~for action~~ in accordance with the notice  
 250 provisions of s. 197.182(2). Corrections to tax rolls for  
 251 previous ~~prior~~ years which ~~would~~ result in refunds must be made  
 252 pursuant to s. 197.182.

253 Section 4. Section 197.123, Florida Statutes, is amended  
 254 to read:

255 197.123 Correcting Erroneous returns; notification of  
 256 property appraiser.—If a ~~any~~ tax collector has reason to believe  
 257 that a ~~any~~ taxpayer has filed an erroneous or incomplete  
 258 statement of her or his personal property or has not disclosed  
 259 ~~returned the full amount of all of~~ her or his property subject  
 260 to taxation, the collector must ~~shall~~ notify the property  
 261 appraiser of the erroneous or incomplete statement.

262 Section 5. Section 197.146, Florida Statutes, is created  
 263 to read:

264 197.146 Uncollectable personal property taxes; correction  
 265 of tax roll.—A tax collector who determines that a tangible  
 266 personal property account is uncollectable may issue a  
 267 certificate of correction for the current tax roll and any prior  
 268 tax rolls. The tax collector shall notify the property appraiser  
 269 that the account is invalid, and the assessment may not be  
 270 certified for a future tax roll. An uncollectable account  
 271 includes, but is not limited to, an account on property that was  
 272 originally assessed but cannot be found to seize and sell for  
 273 the payment of taxes and includes other personal property of the  
 274 owner as identified pursuant to s. 197.413(8) and (9).

275 Section 6. Section 197.162, Florida Statutes, is amended  
 276 to read:

277 197.162 Tax discount payment periods ~~Discounts; amount and~~  
 278 ~~time.~~—

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

281 made before delinquency ~~early payment thereof~~ shall be at the  
 282 rate of 4 percent in the month of November or at any time within  
 283 30 days after the sending ~~mailing~~ of the original tax notice; 3  
 284 percent in the following month of December; 2 percent in the  
 285 following month of January; 1 percent in the following month of  
 286 February; and zero percent in the following month of March or  
 287 within 30 days before ~~prior to~~ the date of delinquency if the  
 288 date of delinquency is after April 1.

289 (2) ~~If~~ When a taxpayer makes a request to have the  
 290 original tax notice corrected, the discount rate for early  
 291 payment applicable at the time of the request ~~for correction is~~  
 292 made applies ~~shall apply~~ for 30 days after the sending ~~mailing~~  
 293 of the corrected tax notice.

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

298 (4) ~~If the~~ ~~For the purposes of this section, when a~~  
 299 discount period ends on a Saturday, Sunday, or legal holiday,  
 300 the discount period, including the zero percent period, extends  
 301 ~~shall be extended~~ to the next working day, if payment is  
 302 delivered to the ~~a~~ designated collection office of the tax  
 303 collector.

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

306 197.172 Interest rate; calculation and minimum.—

307 (2) The maximum rate of interest on a tax certificate is  
 308 ~~shall be~~ 18 percent per year. ~~†~~ However, a tax certificate may

309 ~~shall not bear interest and nor shall the mandatory interest~~  
 310 ~~charge as provided by s. 197.472(2) may not be levied during the~~  
 311 ~~60-day period following of time from the date of delinquency,~~  
 312 ~~except for the 3 percent mandatory interest charged charge under~~  
 313 ~~subsection (1). No tax certificate sold before March 23, 1992,~~  
 314 ~~shall bear interest nor shall the mandatory charge as provided~~  
 315 ~~by s. 197.472(2) be levied in excess of the interest or charge~~  
 316 ~~provided herein, except as to those tax certificates upon which~~  
 317 ~~the mandatory charge as provided by s. 197.472(2) shall have~~  
 318 ~~been collected and paid.~~

319 (4) Interest shall be calculated ~~Except as provided in s.~~  
 320 ~~197.262 with regard to deferred payment tax certificates,~~  
 321 ~~interest to be accrued pursuant to this chapter shall be~~  
 322 ~~calculated monthly from the first day of each month.~~

323 Section 8. Subsections (1), (2), and (3) of section  
 324 197.182, Florida Statutes, are amended to read:

325 197.182 Department of Revenue to pass upon and order  
 326 refunds.—

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

- 332 1. ~~When~~ An overpayment has been made.
- 333 2. ~~When~~ A payment has been made when no tax was due.
- 334 3. ~~When~~ A bona fide controversy exists between the tax  
 335 collector and the taxpayer as to the liability of the taxpayer  
 336 for the payment of the tax claimed to be due, the taxpayer pays

337 the amount claimed by the tax collector to be due, and it is  
 338 finally adjudged by a court of competent jurisdiction that the  
 339 taxpayer was not liable for the payment of the tax or any part  
 340 thereof.

341 4. ~~When~~ A payment for a delinquent tax has been made in  
 342 error by a taxpayer to the tax collector ~~and, if,~~ within 12 24  
 343 months after ~~of~~ the date of the erroneous payment and before  
 344 ~~prior to~~ any transfer of the assessed property to a third party  
 345 for consideration, the party seeking a refund makes demand for  
 346 reimbursement of the erroneous payment upon the owner of the  
 347 property on which the taxes were erroneously paid and  
 348 reimbursement of the erroneous payment is not received within 45  
 349 days after such demand. The demand for reimbursement must ~~shall~~  
 350 be sent by certified mail, return receipt requested, and a copy  
 351 of the demand must ~~thereof shall~~ be sent to the tax collector.  
 352 If the payment was made in error by the taxpayer because of an  
 353 error in the tax notice sent to the taxpayer, refund must be  
 354 made as provided in paragraph (d) ~~subparagraph (b)2~~.

355 5. A payment for a tax that has not become delinquent, has  
 356 been made in error by a taxpayer to the tax collector and within  
 357 18 months after the date of the erroneous payment and before any  
 358 transfer of the assessed property to a third party for  
 359 consideration, the party seeking a refund makes a demand for  
 360 reimbursement of the erroneous payment upon the owner of the  
 361 property on which the taxes were erroneously paid, and  
 362 reimbursement of the erroneous payment is not received within 45  
 363 days after such demand. The demand for reimbursement must be  
 364 sent by certified mail, return receipt requested, and a copy of

365 the demand must be sent to the tax collector. If the payment was  
 366 made in error by the taxpayer because of an error in the tax  
 367 notice sent to the taxpayer, refund must be made as provided in  
 368 paragraph (d).

369 6.5. A ~~When any payment is has been~~ made for a tax  
 370 certificate certificates that is are subsequently corrected or  
 371 amended or is are subsequently determined to be void under s.  
 372 197.443.

373 ~~(b)1. These~~ Refunds that have been ordered by a court and  
 374 ~~those~~ refunds that do not result from changes made in the  
 375 assessed value on a tax roll certified to the tax collector  
 376 shall be made directly by the tax collector without order from  
 377 the department and shall be made from undistributed funds  
 378 without approval of the various taxing authorities.

379 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be  
 380 retained by the tax collector unless a written claim for a  
 381 refund is received from the taxpayer. Overpayments of more than  
 382 \$10 ~~over \$5~~ resulting from taxpayer error, if identified  
 383 ~~determined~~ within the 4-year period of limitation, shall are to  
 384 be automatically refunded to the taxpayer. Such refunds do not  
 385 require approval from the department.

386 (d)2. If ~~When~~ a payment has been made in error by a  
 387 taxpayer ~~to the tax collector~~ because of an error in the tax  
 388 notice sent to the taxpayer, refund must be made directly by the  
 389 tax collector and does not require approval from the department.  
 390 At the request of the taxpayer, the amount paid in error may be  
 391 applied by the tax collector to the taxes for which the taxpayer  
 392 is ~~actually~~ liable.

393            (e)~~(e)~~ Claims for refunds must ~~shall~~ be made pursuant to  
 394 ~~in accordance with~~ the rules of the department. A ~~No~~ refund may  
 395 not ~~shall~~ be granted unless a claim for the refund is made  
 396 ~~therefor~~ within 4 years after ~~of~~ January 1 of the tax year for  
 397 which the taxes were paid.

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

401            (g)~~(e)~~ If funds are available from current receipts ~~and,~~  
 402 subject to subsection (3) and, ~~if~~ a refund is approved, the  
 403 taxpayer shall ~~is entitled to~~ receive a refund within 100 days  
 404 after a claim for refund is made, unless the tax collector,  
 405 property appraiser, or department states good cause for  
 406 remitting the refund after that date. The time periods ~~times~~  
 407 stated in this paragraph and paragraphs (i) ~~(f)~~ through (l) ~~(j)~~  
 408 are directory and may be extended by a maximum of an additional  
 409 60 days if good cause is stated.

410            (h)~~(f)~~ If the taxpayer contacts the property appraiser  
 411 first, the property appraiser shall refer the taxpayer to the  
 412 tax collector.

413            (i)~~(g)~~ If a correction to the roll by the property  
 414 appraiser is required as a condition for the refund, the tax  
 415 collector shall, within 30 days, advise the property appraiser  
 416 of the taxpayer's application for a refund and forward the  
 417 application to the property appraiser.

418            (j)~~(h)~~ The property appraiser has 30 days after receipt of  
 419 the form from the tax collector to correct the roll if a  
 420 correction is permissible by law. Within ~~After~~ the 30-day period

421 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax  
 422 collector in writing of whether ~~or not~~ the roll has been  
 423 corrected and state, ~~stating~~ the reasons why the roll was  
 424 corrected or not corrected.

425 (k)(i) If the refund requires ~~is not one that can be~~  
 426 ~~directly acted upon by the tax collector, for which an order~~  
 427 from the department ~~is required~~, the tax collector shall forward  
 428 the claim for refund to the department upon receipt of the  
 429 correction from the property appraiser or 30 days after the  
 430 claim for refund, whichever occurs first. This provision does  
 431 not apply to corrections resulting in refunds of less than  
 432 \$2,500 ~~\$400~~, which the tax collector shall make directly,  
 433 without order from the department, ~~and~~ from undistributed funds,  
 434 ~~and may make~~ without approval of the various taxing authorities.

435 (l)(j) The department shall approve or deny a claim for a  
 436 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~  
 437 ~~tax collector~~ the claim from the tax collector for refund,  
 438 unless good cause is stated for delaying the approval or denial  
 439 beyond that date.

440 (m)(k) Subject to and after meeting the requirements of s.  
 441 194.171 and this section, an action to contest a denial of  
 442 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
 443 the date the tax collector sends ~~issues~~ the denial to the  
 444 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
 445 ~~years after January 1 of the year for which the taxes were paid,~~  
 446 ~~whichever is later.~~ The tax collector may send notice of the  
 447 denial electronically or by postal mail. Electronic transmission  
 448 may be used only with the express consent of the property owner.



449 If the notice of denial is sent electronically and is returned  
 450 as undeliverable, a second notice must be sent. However, the  
 451 original electronic transmission is the official mailing for  
 452 purpose of this section.

453 (n)(1) In computing any time period under this section, if  
 454 ~~when~~ the last day of the period is a Saturday, Sunday, or legal  
 455 holiday, the period is ~~to be~~ extended to the next working day.

456 (2)(a) ~~If~~ When the department orders a refund, the  
 457 department ~~it~~ shall forward a copy of its order to the tax  
 458 collector who shall ~~then~~ determine the pro rata share due by  
 459 each taxing authority. The tax collector shall make the refund  
 460 from undistributed funds held for that taxing authority and  
 461 shall identify such refund as a reduction in the next  
 462 distribution. If the undistributed funds are not sufficient for  
 463 the refund, the tax collector shall notify the taxing authority  
 464 of the shortfall. The taxing authority shall: and certify to the  
 465 ~~county, the district school board, each municipality, and the~~  
 466 ~~governing body of each taxing district, their pro rata shares of~~  
 467 ~~such refund, the reason for the refund, and the date the refund~~  
 468 ~~was ordered by the department.~~

469 ~~(b) The board of county commissioners, the district school~~  
 470 ~~board, each municipality, and the governing body of each taxing~~  
 471 ~~district shall comply with the order of the department in the~~  
 472 ~~following manner:~~

473 ~~1. Authorize the tax collector to make refund from~~  
 474 ~~undistributed funds held for that taxing authority by the tax~~  
 475 ~~collector;~~

476 (a)2. Authorize the tax collector to make refund and

477 forward to the tax collector its pro rata share of the refund  
 478 from currently budgeted funds, if available; or

479 (b)3. Notify the tax collector that the taxing authority  
 480 does not have funds currently available and provide for the  
 481 payment of the refund in its budget for the next ~~ensuing~~ year  
 482 ~~funds for the payment of the refund.~~

483 (3) A refund ordered by the department pursuant to this  
 484 section shall be made by the tax collector in one aggregate  
 485 amount composed of all the pro rata shares of the several taxing  
 486 authorities concerned, except that a partial refund is allowed  
 487 if ~~when~~ one or more of the taxing authorities concerned do not  
 488 have funds currently available to pay their pro rata shares of  
 489 the refund and this would cause an unreasonable delay in the  
 490 total refund. A statement by the tax collector explaining the  
 491 refund shall accompany the refund payment. If ~~When~~ taxes become  
 492 delinquent as a result of a refund pursuant to subparagraph  
 493 (1)(a)5. ~~subparagraph (1)(a)4.~~ or paragraph (1)(d) ~~subparagraph~~  
 494 ~~(1)(b)2.~~, the tax collector shall notify the property owner that  
 495 the taxes have become delinquent and that a tax certificate will  
 496 be sold if the taxes are not paid within 30 days after the date  
 497 of delinquency.

498 Section 9. Subsections (1), (3), and (5) of section  
 499 197.222, Florida Statutes, are amended to read:

500 197.222 Prepayment of estimated tax by installment  
 501 method.—

502 (1) Taxes collected pursuant to this chapter may be  
 503 prepaid in installments as provided in this section. A taxpayer  
 504 may elect to prepay by installments for each tax notice for ~~with~~

505 taxes estimated to be more than \$100. A taxpayer who elects to  
 506 prepay ~~taxes~~ shall make payments based upon an estimated tax  
 507 equal to the actual taxes levied upon the subject property in  
 508 the prior year. In order to prepay by installments, the ~~Such~~  
 509 taxpayer must ~~shall~~ complete and file an application for each  
 510 tax notice ~~to prepay such taxes by installment~~ with the tax  
 511 collector on or before April 30 ~~prior to May 1~~ of the year in  
 512 which the taxpayer elects to prepay the taxes ~~in installments~~  
 513 ~~pursuant to this section. The application shall be made on forms~~  
 514 ~~supplied by the department and provided to the taxpayer by the~~  
 515 ~~tax collector.~~ After submission of an initial application, a  
 516 taxpayer is ~~shall~~ not be required to submit additional annual  
 517 applications as long as he or she continues to elect to prepay  
 518 taxes in installments ~~pursuant to this section.~~ However, if in  
 519 any year the taxpayer does not so elect, reapplication is ~~shall~~  
 520 ~~be~~ required for a subsequent election ~~to do so.~~ Installment  
 521 payments shall be made according to the following schedule:

522 (a) The first payment of one-quarter of the total amount  
 523 of estimated taxes due must ~~shall~~ be made by not later than June  
 524 30 of the year in which the taxes are assessed. A 6 percent ~~6-~~  
 525 ~~percent~~ discount applied against the amount of the installment  
 526 shall be granted for such payment. The tax collector may accept  
 527 a late payment of the first installment through July 31, and the  
 528 ~~under this paragraph within 30 days after June 30; such late~~  
 529 payment must be accompanied by a penalty of 5 percent of the  
 530 amount of the installment due.

531 (b) The second payment of one-quarter of the total amount  
 532 of estimated taxes must ~~due shall~~ be made by not later than

533 | September 30 of the year in which the taxes are assessed. A 4.5  
 534 | percent ~~4.5 percent~~ discount applied against the amount of the  
 535 | installment shall be granted for such payment.

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

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

548 | (e) If ~~For purposes of this section, when~~ an installment  
 549 | due date falls on a Saturday, Sunday, or legal holiday, the due  
 550 | date for the installment is ~~shall be~~ the next working day, if  
 551 | the installment payment is delivered to a designated collection  
 552 | office of the tax collector. Taxpayers making such payment shall  
 553 | be entitled to the applicable discount rate authorized in this  
 554 | section.

555 | (3) Upon receiving a taxpayer's application for  
 556 | participation in the prepayment installment plan, and ~~the tax~~  
 557 | ~~collector shall mail to the taxpayer a statement of the~~  
 558 | ~~taxpayer's estimated tax liability which shall be equal to the~~  
 559 | ~~actual taxes levied on the subject property in the preceding~~  
 560 | ~~year; such statement shall indicate the amount of each quarterly~~

561 ~~installment after application of the discount rates provided in~~  
 562 ~~this section, and a payment schedule, based upon the schedule~~  
 563 ~~provided in this section and furnished by the department. for~~  
 564 those taxpayers who participated in the prepayment installment  
 565 plan ~~for~~ the previous year and who are not required to reapply,  
 566 the tax collector shall send a quarterly tax notice with the  
 567 discount rates provided in this section according to the payment  
 568 schedule provided by the department ~~the statement shall be~~  
 569 ~~mailed by June 1. During the first month that the tax roll is~~  
 570 ~~open for payment of taxes, the tax collector shall mail to the~~  
 571 ~~taxpayer a statement which shows the amount of the remaining~~  
 572 ~~installment payments to be made after application of the~~  
 573 ~~discount rates provided in this section. The postage or cost of~~  
 574 electronic mailing shall be paid out of the general fund of the  
 575 county, upon statement of the costs ~~thereof~~ by the tax  
 576 collector.

577 (5) Notice of the right to prepay taxes pursuant to this  
 578 section shall be provided with the notice of taxes. The ~~Such~~  
 579 notice shall inform the taxpayer of the right to prepay taxes in  
 580 installments, ~~and~~ that application forms can be obtained from  
 581 the tax collector, and ~~shall state~~ that reapplication is not  
 582 necessary if the taxpayer participated in the prepayment  
 583 installment plan for the previous year. The application forms  
 584 shall be provided ~~by the department and shall be mailed~~ by the  
 585 tax collector to those taxpayers requesting an application.

586 Section 10. Subsections (3) and (9) of section 197.2301,  
 587 Florida Statutes, are amended to read:

588 197.2301 Payment of taxes prior to certified roll

589 procedure.—

590 (3) Immediately upon receipt of the property appraiser's  
 591 certification under subsection (2), the tax collector shall  
 592 publish a notice ~~cause to be published~~ in a newspaper of general  
 593 circulation in the county ~~and shall prominently post at the~~  
 594 ~~courthouse door a notice~~ that the tax roll will not be certified  
 595 for collection before ~~prior to~~ January 1 and that payments of  
 596 estimated taxes may be made ~~will be allowed~~ by those taxpayers  
 597 who submit tender payment to the collector on or before December  
 598 31.

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

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

605 (b) If the amount of overpayment is more than \$10 ~~\$5~~, the  
 606 tax collector shall immediately refund to the person who paid  
 607 the estimated tax the amount of overpayment. Department ~~of~~  
 608 Revenue approval is ~~shall not be~~ required for the refund ~~of~~  
 609 ~~overpayment made pursuant to this subsection.~~

610 Section 11. Section 197.2421, Florida Statutes, is created  
 611 to read:

612 197.2421 Property tax deferral.—

613 (1) If a property owner applies for a property tax  
 614 deferral and meets the criteria established in this chapter, the  
 615 tax collector shall approve the deferral of the ad valorem taxes  
 616 and non-ad valorem assessments.

617           (2) Authorized property tax deferral programs are:  
 618           (a) Homestead tax deferral.  
 619           (b) Recreational and commercial working waterfront  
 620 deferral.  
 621           (c) Affordable rental housing deferral.  
 622           (3) Ad valorem taxes, non-ad valorem assessments, and  
 623 interest deferred pursuant to this chapter constitute a priority  
 624 lien and attach to the property in the same manner as other tax  
 625 liens. Deferred taxes, assessments, and interest, however, are  
 626 due, payable, and delinquent as provided in this chapter.  
 627           Section 12. Section 197.2423, Florida Statutes, is created  
 628 to read:  
 629           197.2423 Application for property tax deferral;  
 630 determination of approval or denial by tax collector.—  
 631           (1) A property owner is responsible for submitting an  
 632 annual application for tax deferral with the county tax  
 633 collector on or before March 31 following the year in which the  
 634 taxes and non-ad valorem assessments are assessed.  
 635           (2) Each applicant shall demonstrate compliance with the  
 636 requirements for tax deferral.  
 637           (3) The application for deferral shall be made upon a form  
 638 prescribed by the department and provided by the tax collector.  
 639 The tax collector may require the applicant to submit other  
 640 evidence and documentation deemed necessary in considering the  
 641 application. The application form shall advise the applicant:  
 642           (a) Of the manner in which interest is computed.  
 643           (b) Of the conditions that must be met to qualify for  
 644 approval.

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

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

649 (4) Each application shall include a list of all  
650 outstanding liens on the property and the current value of each  
651 lien.

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

657 (6) The tax collector shall consider each annual  
658 application for a tax deferral within 45 days after the  
659 application is filed or as soon as practicable thereafter. The  
660 tax collector shall exercise reasonable discretion based upon  
661 applicable information available under this section. A tax  
662 collector who finds that the applicant is entitled to the tax  
663 deferral shall approve the application and maintain the deferral  
664 records until the tax lien is satisfied.

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

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

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

672 (a) The total amount of deferred taxes, non-ad valorem



673 assessments, and interest, plus the total amount of all other  
 674 unsatisfied liens on the property, exceeds 85 percent of the  
 675 just value of the property; or

676 (b) The primary mortgage financing on the property is for  
 677 an amount that exceeds 70 percent of the just value of the  
 678 property.

679 (10) A tax collector who finds that the applicant is not  
 680 entitled to the deferral shall send a notice of disapproval  
 681 within 45 days after the date the application is filed, citing  
 682 the reason for disapproval. The original notice of disapproval  
 683 shall be sent to the applicant and shall advise the applicant of  
 684 the right to appeal the decision to the value adjustment board  
 685 and shall inform the applicant of the procedure for filing such  
 686 an appeal.

687 Section 13. Section 197.253, Florida Statutes, is  
 688 transferred, renumbered as section 197.2425, Florida Statutes,  
 689 and amended to read:

690 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral  
 691 application.—An appeal of a denied tax deferral must be made by  
 692 the property owner

693 ~~(1) The application for deferral shall be made upon a form~~  
 694 ~~prescribed by the department and furnished by the county tax~~  
 695 ~~collector. The application form shall be signed upon oath by the~~  
 696 ~~applicant before an officer authorized by the state to~~  
 697 ~~administer oaths. The tax collector may, in his or her~~  
 698 ~~discretion, require the applicant to submit such other evidence~~  
 699 ~~and documentation as deemed necessary by the tax collector in~~  
 700 ~~considering the application. The application form shall advise~~

701 ~~the applicant of the manner in which interest is computed. Each~~  
 702 ~~application form shall contain an explanation of the conditions~~  
 703 ~~to be met for approval and the conditions under which deferred~~  
 704 ~~taxes and interest become due, payable, and delinquent. Each~~  
 705 ~~application shall clearly state that all deferrals pursuant to~~  
 706 ~~this act shall constitute a lien on the applicant's homestead.~~

707 ~~(2)(a) The tax collector shall consider each annual~~  
 708 ~~application for homestead tax deferral within 30 days of the day~~  
 709 ~~the application is filed or as soon as practicable thereafter. A~~  
 710 ~~tax collector who finds that the applicant is entitled to the~~  
 711 ~~tax deferral shall approve the application and file the~~  
 712 ~~application in the permanent records. A tax collector who finds~~  
 713 ~~the applicant is not entitled to the deferral shall send a~~  
 714 ~~notice of disapproval within 30 days of the filing of the~~  
 715 ~~application, giving reasons therefor to the applicant, either by~~  
 716 ~~personal delivery or by registered mail to the mailing address~~  
 717 ~~given by the applicant and shall make return in the manner in~~  
 718 ~~which such notice was served upon the applicant upon the~~  
 719 ~~original notice thereof and file among the permanent records of~~  
 720 ~~the tax collector's office. The original notice of disapproval~~  
 721 ~~sent to the applicant shall advise the applicant of the right to~~  
 722 ~~appeal the decision of the tax collector to the value adjustment~~  
 723 ~~board and shall inform the applicant of the procedure for filing~~  
 724 ~~such an appeal.~~

725 ~~(b) Appeals of the decision of the tax collector to the~~  
 726 ~~value adjustment board shall be in writing on a form prescribed~~  
 727 ~~by the department and furnished by the tax collector. The Such~~  
 728 ~~appeal must ~~shall~~ be filed with the value adjustment board~~

729 within 30 ~~20~~ days after the mailing ~~applicant's receipt~~ of the  
 730 notice of disapproval. The value adjustment board shall review  
 731 the application and the evidence presented to the tax collector  
 732 ~~upon which the applicant based his or her claim for tax deferral~~  
 733 and, at the election of the applicant, must ~~shall~~ hear the  
 734 applicant in person, or by agent on the applicant's behalf, on  
 735 his or her right to ~~homestead~~ tax deferral. The value adjustment  
 736 board shall reverse the decision of the tax collector and grant  
 737 a homestead tax deferral ~~to the applicant~~, if in its judgment  
 738 the applicant is entitled to the tax deferral ~~thereto~~, or must  
 739 affirm the decision of the tax collector. An ~~Such~~ action by ~~of~~  
 740 the value adjustment board is ~~shall be~~ final unless the  
 741 applicant or tax collector files a de novo proceeding for a  
 742 declaratory judgment or other appropriate proceeding in the  
 743 circuit court of the county in which the property is located ~~or~~  
 744 ~~other lienholder~~, within 15 days after ~~from~~ the date of the  
 745 decision ~~disapproval of the application by the board~~, ~~files in~~  
 746 ~~the circuit court of the county in which the property is~~  
 747 ~~located, a proceeding for a declaratory judgment or other~~  
 748 ~~appropriate proceeding.~~

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

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

756 ~~(5) If such proof has not been furnished with a prior~~

757 ~~application, each applicant shall furnish proof of fire and~~  
 758 ~~extended coverage insurance in an amount which is in excess of~~  
 759 ~~the sum of all outstanding liens and deferred taxes and interest~~  
 760 ~~with a loss payable clause to the county tax collector.~~

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

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

766 Section 14. Section 197.243, Florida Statutes, is amended  
 767 to read:

768 197.243 Definitions relating to homestead property tax  
 769 deferral Act.—

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

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

777 Section 15. Section 197.252, Florida Statutes, is amended  
 778 to read:

779 197.252 Homestead tax deferral.—

780 (1) Any person who is entitled to claim homestead tax  
 781 exemption under ~~the provisions of s. 196.031(1) may~~ apply ~~elect~~  
 782 ~~to defer payment of a portion of the combined total of the ad~~  
 783 ~~valorem taxes, and any non-ad valorem assessments, and interest~~  
 784 accumulated on a tax certificate ~~which would be covered by a tax~~

785 ~~certificate sold under this chapter levied on that person's~~  
 786 ~~homestead by filing an annual application for tax deferral with~~  
 787 ~~the county tax collector on or before January 31 following the~~  
 788 ~~year in which the taxes and non-ad valorem assessments are~~  
 789 assessed. Any applicant who is entitled to receive the homestead  
 790 tax exemption but has waived it for any reason shall furnish  
 791 ~~with the application for tax deferral,~~ a certificate of  
 792 eligibility to receive the exemption. Such certificate shall be  
 793 prepared by the county property appraiser upon request of the  
 794 taxpayer. ~~It shall be the burden of each applicant to~~  
 795 ~~affirmatively demonstrate compliance with the requirements of~~  
 796 ~~this section.~~

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

800 1. Which would be covered by a tax certificate sold under  
 801 ~~this chapter otherwise due and payable on the applicant's~~  
 802 ~~homestead pursuant to s. 197.333 which exceeds 5 percent of the~~  
 803 applicant's household ~~household's~~ income for the prior calendar  
 804 year if the applicant is younger than 65 years old;

805 2. Which exceeds 3 percent of the applicant's household  
 806 income for the prior calendar year if the applicant is 65 years  
 807 old or older; or

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

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

810 b. Is less than the designated amount for the additional

811 homestead exemption under s. 196.075 and the applicant is 65

812 years old or older. ~~If any such applicant's household income for~~

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

816 ~~(b) If the applicant is 65 years of age or older, approval~~  
 817 ~~of the application shall defer that portion of the ad valorem~~  
 818 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~  
 819 ~~the applicant's household income for the prior calendar year. If~~  
 820 ~~any applicant's household income for the prior calendar year is~~  
 821 ~~less than \$10,000, or is less than the amount of the household~~  
 822 ~~income designated for the additional homestead exemption~~  
 823 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~  
 824 ~~older, approval of the application shall defer the ad valorem~~  
 825 ~~taxes plus non-ad valorem assessments in their entirety.~~

826 (b)(e) The household income of an applicant who applies  
 827 for a tax deferral before the end of the calendar year in which  
 828 the taxes and non-ad valorem assessments are assessed shall be  
 829 for the current year, adjusted to reflect estimated income for  
 830 the full calendar year period. The estimate of a full year's  
 831 household income shall be made by multiplying the household  
 832 income received to the date of application by a fraction, the  
 833 numerator being 365 and the denominator being the number of days  
 834 expired in the calendar year to the date of application.

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

839 ~~(a) If the total amount of deferred taxes, non-ad valorem~~  
 840 ~~assessments, and interest plus the total amount of all other~~

841 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~  
 842 ~~assessed value of the homestead, or~~

843 ~~(b) If the primary mortgage financing on the homestead is~~  
 844 ~~for an amount which exceeds 70 percent of the assessed value of~~  
 845 ~~the homestead.~~

846 ~~(4) The amount of taxes, non-ad valorem assessments, and~~  
 847 ~~interest deferred under this act shall accrue interest at a rate~~  
 848 ~~equal to the semiannually compounded rate of one-half of 1~~  
 849 ~~percent plus the average yield to maturity of the long-term~~  
 850 ~~fixed-income portion of the Florida Retirement System~~  
 851 ~~investments as of the end of the quarter preceding the date of~~  
 852 ~~the sale of the deferred payment tax certificates; however, the~~  
 853 ~~interest rate may not exceed 7 percent.~~

854 ~~(5) The taxes, non-ad valorem assessments, and interest~~  
 855 ~~deferred pursuant to this act shall constitute a prior lien and~~  
 856 ~~shall attach as of the date and in the same manner and be~~  
 857 ~~collected as other liens for taxes, as provided for under this~~  
 858 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~  
 859 ~~and interest shall only be due, payable, and delinquent as~~  
 860 ~~provided in this act.~~

861 Section 16. Section 197.303, Florida Statutes, is  
 862 transferred, renumbered as section 197.2524, Florida Statutes,  
 863 and amended to read:

864 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational  
 865 and commercial working waterfront properties and affordable  
 866 rental housing property.-

867 (1) This section applies to: ~~The board of county~~  
 868 ~~commissioners of any county or the governing authority of any~~

869 ~~municipality may adopt an ordinance to allow for ad valorem tax~~  
 870 ~~deferrals for~~

871 (a) Recreational and commercial working waterfront  
 872 properties if the owners are engaging in the operation,  
 873 rehabilitation, or renovation of such properties in accordance  
 874 with guidelines established in this section.

875 (b) Affordable rental housing, if the owners are engaging  
 876 in the operation, rehabilitation, or renovation of such  
 877 properties in accordance with the guidelines provided in part VI  
 878 of chapter 420.

879 (2) The board of county commissioners of any county or the  
 880 governing authority of a the municipality may adopt an by  
 881 ordinance to may authorize the deferral of ad valorem taxes  
 882 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~  
 883 ~~commercial working waterfront~~ properties described in subsection  
 884 (1).

885 (3) The ordinance shall designate the percentage or amount  
 886 of the deferral and the type and location of the working  
 887 ~~waterfront property and, including the type of public lodging~~  
 888 ~~establishments, for which deferrals may be granted, which may~~  
 889 ~~include any property meeting the provisions of s. 342.07(2),~~  
 890 ~~which property may require the property be further required to~~  
 891 be located within a particular geographic area or areas of the  
 892 county or municipality. For property defined in s. 342.07(2) as  
 893 "recreational and commercial working waterfront," the ordinance  
 894 may specify the type of public lodging establishments that  
 895 qualify.

896 (4) The ordinance must specify that such deferrals apply



897 only to taxes or assessments levied by the unit of government  
 898 granting the deferral. However, a deferral may not be granted  
 899 ~~for the deferrals do not apply, however, to taxes or non-ad~~  
 900 ~~valorem~~ assessments ~~defined in s. 197.3632(1)(d)~~ levied for the  
 901 payment of bonds or for ~~to~~ taxes authorized by a vote of the  
 902 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
 903 Constitution.

904 (5) The ordinance must specify that any deferral granted  
 905 remains in effect regardless of any change in the authority of  
 906 the county or municipality to grant the deferral. In order to  
 907 retain the deferral, ~~however,~~ the use and ownership of the  
 908 property ~~as a working waterfront~~ must remain as it was when the  
 909 deferral was granted for ~~be maintained over~~ the period in ~~for~~  
 910 which the deferral remains ~~is granted~~.

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

915 1. The community redevelopment agency has previously  
 916 issued instruments of indebtedness that are secured by increment  
 917 revenues on deposit in the community redevelopment trust fund;  
 918 and

919 2. Those instruments of indebtedness are associated with  
 920 the real property applying for the deferral.

921 (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the  
 922 ~~tax~~ deferral applies only ~~shall not apply~~ to the ~~an~~ amount of  
 923 taxes in excess of ~~equal to~~ the amount that must be deposited  
 924 into the community redevelopment trust fund by the entity

925 granting the deferral based upon the taxable value of the  
 926 property upon which the deferral is being granted. Once all  
 927 instruments of indebtedness that existed at the time the  
 928 deferral was originally granted are no longer outstanding or  
 929 have otherwise been defeased, ~~the provisions of this paragraph~~  
 930 ~~shall~~ no longer applies ~~apply~~.

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

937 (d) The tax collector shall notify a community  
 938 redevelopment agency of any tax deferral that has been granted  
 939 on property located within the community redevelopment area of  
 940 that agency.

941 (e) Issuance of a debt obligation after the date a  
 942 deferral has been granted does ~~shall~~ not reduce the amount of  
 943 taxes eligible for deferral.

944 Section 17. Section 197.3071, Florida Statutes, is  
 945 transferred, renumbered as section 197.2526, Florida Statutes,  
 946 and amended to read:

947 197.2526 ~~197.3071~~ Eligibility for tax deferral for  
 948 affordable rental housing property.—The tax deferral authorized  
 949 by s. 197.2524 applies ~~this section is applicable~~ only on a pro  
 950 rata basis to the ad valorem taxes levied on residential units  
 951 within a property which meet the following conditions:

952 (1) Units for which the monthly rent along with taxes,

CS/HB 355

2011

953 insurance, and utilities does not exceed 30 percent of the  
 954 median adjusted gross annual income as defined in s. 420.0004  
 955 for the households described in subsection (2).

956 (2) Units that are occupied by extremely-low-income  
 957 persons, very-low-income persons, low-income persons, or  
 958 moderate-income persons as these terms are defined in s.  
 959 420.0004.

960 Section 18. Section 197.254, Florida Statutes, is amended  
 961 to read:

962 197.254 Annual notification to taxpayer.—

963 (1) The tax collector shall notify the taxpayer of each  
 964 parcel appearing on the real property assessment roll of the  
 965 right to defer payment of taxes and non-ad valorem assessments  
 966 and interest on homestead property pursuant to s. 197.252.  
 967 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~  
 968 ~~the back of envelopes used for mailing the notice of taxes~~  
 969 ~~provided for by s. 197.322(3). Such notice of the right to defer~~  
 970 ~~payment of taxes and non-ad valorem assessments shall read:~~

971  
 972 ~~NOTICE TO TAXPAYERS ENTITLED~~  
 973 ~~TO HOMESTEAD EXEMPTION~~

974  
 975 ~~"If your income is low enough to meet certain conditions,~~  
 976 ~~you may qualify for a deferred tax payment plan on homestead~~  
 977 ~~property. An application to determine eligibility is available~~  
 978 ~~in the county tax collector's office."~~

979 (2) On or before November 1 of each year, the tax  
 980 collector shall notify each taxpayer to whom a tax deferral has

CS/HB 355

2011

981 | been previously granted of the accumulated sum of deferred  
 982 | taxes, non-ad valorem assessments, and interest outstanding.

983 | Section 19. Section 197.262, Florida Statutes, is amended  
 984 | to read:

985 | 197.262 Deferred payment tax certificates.—

986 | (1) ~~The tax collector shall notify each local governing~~  
 987 | ~~body of the amount of taxes and non-ad valorem assessments~~  
 988 | ~~deferred which would otherwise have been collected for such~~  
 989 | ~~governing body. The county shall then, At a the time of the tax~~  
 990 | ~~certificate sale held pursuant to s. 197.432, the tax collector~~  
 991 | shall strike to the county each certificate on property for  
 992 | which taxes have been deferred off to the county. Certificates  
 993 | issued pursuant to this section are exempt from the public sale  
 994 | of tax certificates held pursuant to s. 197.432 or s. 197.4725.

995 | (2) The certificates so held by the county shall bear  
 996 | interest at a rate equal to the semiannually compounded rate of  
 997 | 0.5 percent plus the average yield to maturity of the long-term  
 998 | fixed-income portion of the Florida Retirement System  
 999 | investments as of the end of the quarter preceding the date of  
 1000 | the sale of the deferred payment tax certificates. ~~‡~~ However, the  
 1001 | interest rate may not exceed 7 ~~9.5~~ percent.

1002 | Section 20. Section 197.263, Florida Statutes, is amended  
 1003 | to read:

1004 | 197.263 Change in ownership or use of property.—

1005 | (1) If ~~In the event that~~ there is a change in use or  
 1006 | ownership of tax-deferred property such that the owner is no  
 1007 | longer eligible for the tax deferral granted ~~entitled to claim~~  
 1008 | ~~homestead exemption for such property pursuant to s. 196.031(1),~~

1009 or the owner ~~such person~~ fails to maintain the required fire and  
 1010 extended insurance coverage, the total amount of deferred taxes  
 1011 and interest for all ~~previous~~ years is ~~shall be~~ due and payable  
 1012 November 1 of the year in which the change ~~in use~~ occurs or on  
 1013 the date failure to maintain insurance occurs. Payment is and  
 1014 ~~shall be~~ delinquent on April 1 of the year following the year in  
 1015 which the change in use or failure to maintain insurance occurs.  
 1016 However, if the change in ownership is to a surviving spouse and  
 1017 the spouse is eligible to maintain the tax deferral on such  
 1018 property, the surviving spouse may continue the deferment of  
 1019 previously deferred taxes and interest pursuant to this chapter.

1020 ~~(2) In the event that there is a change in ownership of~~  
 1021 ~~tax-deferred property, the total amount of deferred taxes and~~  
 1022 ~~interest for all previous years shall be due and payable on the~~  
 1023 ~~date the change in ownership takes place and shall be delinquent~~  
 1024 ~~on April 1 following said date. When, however, the change in~~  
 1025 ~~ownership is to a surviving spouse and such spouse is eligible~~  
 1026 ~~to claim homestead exemption on such property pursuant to s.~~  
 1027 ~~196.031(1), such surviving spouse may continue the deferment of~~  
 1028 ~~previously deferred taxes and interest pursuant to the~~  
 1029 ~~provisions of this act.~~

1030 (2)~~(3)~~ Whenever the property appraiser discovers that  
 1031 there has been a change in the ownership or use of property that  
 1032 ~~which~~ has been granted a tax deferral, the property appraiser  
 1033 shall notify the tax collector in writing of the date such  
 1034 change occurs, and the tax collector shall collect any taxes,  
 1035 assessments, and interest due ~~or delinquent.~~

1036 (3)~~(4)~~ During any year in which the total amount of

CS/HB 355

2011

1037 deferred taxes, interest, assessments, and all other unsatisfied  
 1038 liens on the homestead exceeds 85 percent of the just assessed  
 1039 value of the homestead, the tax collector shall ~~immediately~~  
 1040 notify the owner ~~of the property on which taxes and interest~~  
 1041 ~~have been deferred~~ that the portion of taxes, and interest, and  
 1042 assessments which exceeds 85 percent of the just assessed value  
 1043 of the homestead is ~~shall be~~ due and payable within 30 days  
 1044 after ~~of receipt of~~ the notice is sent. Failure to pay the  
 1045 amount due causes ~~shall cause~~ the total amount of deferred  
 1046 taxes, and interest, and assessments to become delinquent.

1047 ~~(4)-(5)~~ Each year, upon notification, each owner of  
 1048 property on which taxes, and interest, and assessments have been  
 1049 deferred shall submit to the tax collector a list of, and the  
 1050 current value of, all outstanding liens on the owner's  
 1051 homestead. Failure to respond to this notification within 30  
 1052 days causes ~~shall cause~~ the total amount of deferred taxes, and  
 1053 interest, and assessments to become payable within 30 days.

1054 ~~(5)-(6)~~ If ~~In the event~~ deferred taxes, interest, and  
 1055 assessments become delinquent ~~under this chapter, then on or~~  
 1056 ~~before June 1 following the date the taxes become delinquent,~~  
 1057 the tax collector shall sell a tax certificate for the  
 1058 delinquent taxes, and interest, and assessments in the manner  
 1059 provided by s. 197.432.

1060 Section 21. Section 197.272, Florida Statutes, is amended  
 1061 to read:

1062 197.272 Prepayment of deferred taxes.-

1063 ~~(1)~~ All or part of the deferred taxes and accrued interest  
 1064 may at any time be paid to the tax collector. by:

CS/HB 355

2011

1065 ~~(a) The owner of the property or the spouse of the owner.~~

1066 ~~(b) The next of kin of the owner, heir of the owner, child~~  
 1067 ~~of the owner, or any person having or claiming a legal or~~  
 1068 ~~equitable interest in the property, provided no objection is~~  
 1069 ~~made by the owner within 30 days after the tax collector~~  
 1070 ~~notifies the owner of the fact that such payment has been~~  
 1071 ~~tendered.~~

1072 ~~(2) Any partial payment that is less than the total amount~~  
 1073 ~~due must be equal to the amount of the deferred taxes, interest,~~  
 1074 ~~and assessments, and the payment must be for 1 or more full~~  
 1075 ~~years made pursuant to this section shall be applied first to~~  
 1076 ~~accrued interest.~~

1077 Section 22. Section 197.282, Florida Statutes, is amended  
 1078 to read:

1079 197.282 Distribution of payments.—When any deferred taxes,  
 1080 assessments, or interest is collected, the tax collector shall  
 1081 maintain a record of the payment, ~~setting forth a description of~~  
 1082 ~~the property and the amount of taxes or interest collected for~~  
 1083 ~~such property.~~ The tax collector shall distribute payments  
 1084 received in accordance with the procedures for distribution of  
 1085 ad valorem taxes, non-ad valorem assessments, or redemption  
 1086 moneys as prescribed in this chapter.

1087 Section 23. Section 197.292, Florida Statutes, is amended  
 1088 to read:

1089 197.292 Construction.—~~Nothing in This~~ chapter does not:  
 1090 ~~act shall be construed to prevent~~

1091 (1) Prohibit the collection of personal property taxes  
 1092 that ~~which~~ become a lien against tax-deferred property;r

CS/HB 355

2011

1093           (2) Defer payment of special assessments to benefited  
 1094 property other than those specifically allowed to be deferred;~~;~~  
 1095 or

1096           (3) Affect any provision of any mortgage or other  
 1097 instrument relating to property requiring a person to pay ad  
 1098 valorem taxes or non-ad valorem assessments.

1099           Section 24. Section 197.301, Florida Statutes, is amended  
 1100 to read:

1101           197.301 Penalties.—

1102           (1) The following penalties shall be imposed on any person  
 1103 who willfully files incorrect information for a tax deferral  
 1104 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1105           (a) The ~~Such~~ person shall pay the total amount of deferred  
 1106 taxes and non-ad valorem assessments subject to collection  
 1107 pursuant to the uniform method of collection set forth in s.  
 1108 197.3632, and interest ~~deferred,~~ which amount shall immediately  
 1109 become due.~~;~~

1110           (b) The ~~Such~~ person shall be disqualified from filing a  
 1111 ~~homestead~~ tax deferral application for the next 3 years.~~;~~ ~~and~~

1112           (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
 1113 the total amount of deferred taxes, non-ad valorem assessments  
 1114 subject to collection pursuant to the uniform method of  
 1115 collection set forth in s. 197.3632, and interest ~~deferred.~~

1116           (2) Any person against whom the penalties prescribed in  
 1117 this section have been imposed may appeal the penalties imposed  
 1118 to the value adjustment board within 30 days after the said  
 1119 penalties are imposed.

1120           Section 25. Section 197.312, Florida Statutes, is amended



1121 to read:

1122 197.312 Payment by mortgagee.—If any mortgagee elects  
 1123 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax  
 1124 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
 1125 the right to foreclose.

1126 Section 26. Section 197.322, Florida Statutes, is amended  
 1127 to read:

1128 197.322 Delivery of ad valorem tax and non-ad valorem  
 1129 assessment rolls; notice of taxes; publication and mail.—

1130 (1) The property appraiser shall deliver to the tax  
 1131 collector the certified assessment roll along with his or her  
 1132 warrant and recapitulation sheet.

1133 (2) The tax collector shall on November 1, or as soon as  
 1134 the assessment roll is open for collection, publish a notice in  
 1135 a local newspaper that the tax roll is open for collection.

1136 (3) Within 20 working days after receipt of the certified  
 1137 ad valorem tax roll and the non-ad valorem assessment rolls, the  
 1138 tax collector shall send mail ~~send mail~~ to each taxpayer appearing on such  
 1139 ~~said~~ rolls, whose ~~post office~~ address is known to him or her, a  
 1140 tax notice stating the amount of current taxes due, from the  
 1141 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
 1142 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
 1143 early payment, and that delinquent taxes are outstanding, if  
 1144 applicable. Pursuant to s. 197.3632, the form of the notice of  
 1145 non-ad valorem assessments and notice of ad valorem taxes shall  
 1146 be in the form specified as provided ~~be in the form specified as provided~~ in s. 197.3635 ~~and no other~~  
 1147 ~~form shall be used, notwithstanding the provisions of s.~~  
 1148 195.022. The tax collector may send such notice electronically

1149 or by postal mail. Electronic transmission may be used only with  
 1150 the express consent of the property owner. Electronic  
 1151 transmission of tax notices may be sent earlier but may not be  
 1152 sent later than the postal mailing of the notices. If the notice  
 1153 of taxes is sent electronically and is returned as  
 1154 undeliverable, a second notice must be sent. However, the  
 1155 original electronic transmission used with the consent of the  
 1156 property owner is the official mailing for purpose of this  
 1157 section. A discount period may not be extended due to a tax bill  
 1158 being returned as undeliverable electronically or by postal  
 1159 mail. The postage for mailing or the cost of electronic  
 1160 transmission shall be paid out of the general fund of each local  
 1161 governing board, upon statement of the amount thereof by the tax  
 1162 collector.

1163 Section 27. Section 197.332, Florida Statutes, is amended  
 1164 to read:

1165 197.332 Duties of tax collectors; branch offices.—

1166 (1) The tax collector has the authority and obligation to  
 1167 collect all taxes as shown on the tax roll by the date of  
 1168 delinquency or to collect delinquent taxes, interest, and costs,  
 1169 by sale of tax certificates on real property and by seizure and  
 1170 sale of personal property. In exercising their powers to  
 1171 contract, the tax collector may perform such duties by use of  
 1172 contracted services or products or by electronic means. The use  
 1173 of contracted services, products, or vendors does not diminish  
 1174 the responsibility or liability of the tax collector to perform  
 1175 such duties pursuant to law. The tax collector may shall be  
 1176 allowed to collect the cost of contracted services and

1177 reasonable attorney's fees and court costs in actions on  
 1178 proceedings to recover delinquent taxes, interest, and costs.

1179 (2) A county tax collector may establish one or more  
 1180 branch offices by acquiring title to real property or by lease  
 1181 agreement. The tax collector may hire staff and equip such  
 1182 branch offices to conduct state business, or, if authorized to  
 1183 do so by resolution of the county governing body, conduct county  
 1184 business pursuant to s. 1(k), Art. VIII of the State  
 1185 Constitution. The department shall rely on the tax collector's  
 1186 determination that a branch office is necessary and shall base  
 1187 its approval of the tax collector's budget in accordance with  
 1188 the procedures of s. 195.087(2).

1189 Section 28. Section 197.343, Florida Statutes, is amended  
 1190 to read:

1191 197.343 Tax notices; additional notice required.—

1192 (1) An additional tax notice shall be sent, electronically  
 1193 or by postal mail, mailed by April 30 to each taxpayer whose  
 1194 payment has not been received. Electronic transmission of the  
 1195 additional tax notice may be used only with the express consent  
 1196 of the property owner. If the electronic transmission is  
 1197 returned as undeliverable, a second notice must be sent.

1198 However, the original electronic transmission used with the  
 1199 consent of the property owner is the official notice for the  
 1200 purposes of this subsection. The notice shall include a  
 1201 description of the property and a statement that if the taxes  
 1202 are not paid:

1203 (a) For real property, a tax certificate may be sold; and

1204 (b) For tangible personal property, the property may be

1205 ~~sold the following statement: If the taxes for ... (year) ... on~~  
 1206 ~~your property are not paid in full, a tax certificate will be~~  
 1207 ~~sold for the delinquent taxes, and your property may be sold at~~  
 1208 ~~a future date. Contact the tax collector's office at once.~~

1209 ~~(2) A duplicate of the additional tax notice required by~~  
 1210 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
 1211 ~~condominium association or to a mobile home owner's homeowners'~~  
 1212 ~~association as defined in s. 723.075 if the association has~~  
 1213 ~~filed with the tax collector a written request and included a~~  
 1214 ~~description of the land. The tax collector is authorized to~~  
 1215 ~~charge a reasonable fee for the cost of this service.~~

1216 ~~(2)(3)~~ When the taxes under s. 193.481 on subsurface  
 1217 rights ~~have~~ become delinquent and a tax certificate is to be  
 1218 sold under this chapter, a notice of the delinquency shall be  
 1219 sent given by first-class mail to the owner of the fee to which  
 1220 these subsurface rights are attached. The additional notice may  
 1221 be transmitted electronically only with the express consent of  
 1222 the fee owner. If the electronic transmission is returned as  
 1223 undeliverable, a second notice must be sent. However, the  
 1224 original electronic transmission used with the consent of the  
 1225 property owner is the official notice for the purposes of this  
 1226 subsection. On the day of the tax sale, the fee owner shall have  
 1227 the right to purchase the tax certificate at the maximum rate of  
 1228 interest provided by law before bids are accepted for the sale  
 1229 of such certificate.

1230 ~~(3)(4)~~ The tax collector shall send mail such additional  
 1231 notices as he or she considers proper and necessary or as may be  
 1232 required by reasonable rules of the department. An additional

1233 notice may be transmitted electronically only with the express  
 1234 consent of the property owner. If the notice of taxes is sent  
 1235 electronically and is returned as undeliverable, a second notice  
 1236 shall be sent. However, an original electronic transmission used  
 1237 with the consent of the property owner is the official mailing  
 1238 for purpose of this section.

1239 Section 29. Subsections (1) and (2) of section 197.344,  
 1240 Florida Statutes, are amended to read:

1241 197.344 Lienholders; receipt of notices and delinquent  
 1242 taxes.—

1243 (1) When requested in writing, a tax notice shall be sent  
 1244 ~~mailed~~ according to the following procedures:

1245 (a) Upon request by any taxpayer who is aged 60 years old  
 1246 or older ~~ever~~, the tax collector shall send ~~mail~~ the tax notice  
 1247 to a third party designated by the taxpayer. A duplicate copy of  
 1248 the notice shall be sent ~~mailed~~ to the taxpayer.

1249 (b) Upon request by a mortgagee stating that the mortgagee  
 1250 is the trustee of an escrow account for ad valorem taxes due on  
 1251 the property, the tax notice shall be sent ~~mailed~~ to such  
 1252 trustee. When the original tax notice is sent ~~mailed~~ to such  
 1253 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
 1254 the owner of the property with the additional statement that the  
 1255 original has been sent to the trustee.

1256 (c) Upon request by a vendee of an unrecorded or recorded  
 1257 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
 1258 notice to such vendee.

1259  
 1260 The tax collector may establish cutoff dates, periods for

1261 updating the list, and any other reasonable requirements to  
 1262 ensure that the tax notices are sent ~~mailed~~ to the proper party  
 1263 on time. Notices shall be sent electronically or by postal mail.  
 1264 However, electronic transmission may be used only with the  
 1265 express consent of the person making the request. If the  
 1266 electronic transmission is returned as undeliverable, a second  
 1267 notice must be sent. However, the original electronic  
 1268 transmission used with the consent of the requester is the  
 1269 official notice for the purpose of this subsection.

1270 (2) On or before May 1 of each year, the holder or  
 1271 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
 1272 under a contract for deed, upon filing with the tax collector a  
 1273 description of property ~~land~~ so encumbered and paying a service  
 1274 charge of \$2, may request and receive information concerning any  
 1275 delinquent taxes appearing on the current tax roll and  
 1276 certificates issued on the described property ~~land~~. Upon receipt  
 1277 of such request, the tax collector shall furnish the following  
 1278 information within 60 days following the tax certificate sale:

- 1279 (a) The description of property on which certificates were
- 1280 sold.
- 1281 (b) The number of each certificate issued and to whom.
- 1282 (c) The face amount of each certificate.
- 1283 (d) The cost for redemption of each certificate.

1284 Section 30. Section 197.3635, Florida Statutes, is amended  
 1285 to read:

1286 197.3635 Combined notice of ad valorem taxes and non-ad  
 1287 valorem assessments; requirements.—A form for the combined  
 1288 notice of ad valorem taxes and non-ad valorem assessments shall

1289 be produced and paid for by the tax collector. The form shall  
 1290 meet the requirements of this section and department rules and  
 1291 ~~is shall be~~ subject to approval by the department. By rule, the  
 1292 department shall provide a format for the form of such combined  
 1293 notice. The form shall ~~meet the following requirements:~~

1294 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes  
 1295 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain  
 1296 a receipt part that can be returned along with the payment to  
 1297 the tax collector.

1298 ~~(2) It shall provide a clear partition between ad valorem~~  
 1299 ~~taxes and non-ad valorem assessments. Such partition shall be a~~  
 1300 ~~bold horizontal line approximately 1/8 inch thick.~~

1301 ~~(2)(3) Within the ad valorem part, it shall~~ Contain the  
 1302 heading "Ad Valorem Taxes-" within the ad valorem part and  
 1303 ~~Within the non-ad valorem assessment part, it shall contain the~~  
 1304 heading "Non-ad Valorem Assessments-" within the non-ad valorem  
 1305 assessment part.

1306 ~~(3)(4) It shall~~ Contain the county name, the assessment  
 1307 year, the mailing address of the tax collector, the mailing  
 1308 address of one property owner, the legal description of the  
 1309 property to at least 25 characters, and the unique parcel or tax  
 1310 identification number of the property.

1311 ~~(4)(5) It shall~~ Provide for the labeled disclosure of the  
 1312 total amount of combined levies and the total discounted amount  
 1313 due each month when paid in advance.

1314 ~~(5)(6) It shall~~ Provide a field or portion on the front of  
 1315 the notice for official use for data to reflect codes useful to  
 1316 the tax collector.

1317        (6)~~(7)~~ Provide for the combined notice to ~~shall~~ be set in  
1318 type that ~~which~~ is 8 points or larger.

1319        (7)~~(8)~~ ~~The ad valorem part shall~~ Contain within the ad  
1320 valorem part ~~the following~~:

1321            (a) A schedule of the assessed value, exempted value, and  
1322 taxable value of the property.

1323            (b) Subheadings for columns listing taxing authorities,  
1324 corresponding millage rates expressed in dollars and cents per  
1325 \$1,000 of taxable value, and the associated tax.

1326            (c) A listing of taxing authorities ~~listed~~ in the same  
1327 sequence and manner as listed on the notice required by s.  
1328 200.069(4)(a), with the exception that independent special  
1329 districts, municipal service taxing districts, and voted debt  
1330 service millages for each taxing authority shall be listed  
1331 separately. If a county has too many municipal service taxing  
1332 units to list separately, it shall combine them to disclose the  
1333 total number of such units and the amount of taxes levied.

1334        (8)~~(9)~~ Contain within the non-ad valorem assessment part,  
1335 ~~it shall contain the following~~:

1336            (a) Subheadings for columns listing the levying  
1337 authorities, corresponding assessment rates expressed in dollars  
1338 and cents per unit of assessment, and the associated assessment  
1339 amount.

1340            (b) The purpose of the assessment, if the purpose is not  
1341 clearly indicated by the name of the levying authority.

1342            (c) A listing of the levying authorities in the same order  
1343 as in the ad valorem part to the extent practicable. If a county  
1344 has too many municipal service benefit units to list separately,



1345 it shall combine them by function.

1346 (9)~~(10)~~ ~~It shall~~ Provide instructions and useful  
 1347 information to the taxpayer. Such information and instructions  
 1348 shall be nontechnical to minimize confusion. The information and  
 1349 instructions required by this section shall be provided by  
 1350 department rule and shall include:

1351 (a) Procedures to be followed when the property has been  
 1352 sold or conveyed.

1353 (b) Instruction as to mailing the remittance and receipt  
 1354 along with a brief disclosure of the availability of discounts.

1355 (c) Notification about delinquency and interest for  
 1356 delinquent payment.

1357 (d) Notification that failure to pay the amounts due will  
 1358 result in a tax certificate being issued against the property.

1359 (e) A brief statement outlining the responsibility of the  
 1360 tax collector, the property appraiser, and the taxing  
 1361 authorities. This statement shall be accompanied by directions  
 1362 as to which office to contact for particular questions or  
 1363 problems.

1364 Section 31. Subsections (2) and (4) of section 197.373,  
 1365 Florida Statutes, are amended to read:

1366 197.373 Payment of portion of taxes.—

1367 (2) The request must be made at least 45 ~~15~~ days before  
 1368 ~~prior to~~ the tax certificate sale.

1369 (4) This section does not apply to assessments and  
 1370 collections relating to fee timeshare real property made  
 1371 pursuant to ~~the provisions of~~ s. 192.037.

1372 Section 32. Subsections (1) and (3) of section 197.402,

1373 Florida Statutes, are amended to read:

1374 197.402 Advertisement of real or personal property with  
1375 delinquent taxes.—

1376 (1) If ~~Whenever legal~~ advertisements are required, the  
1377 board of county commissioners shall select the newspaper as  
1378 provided in chapter 50. The ~~office of the~~ tax collector shall  
1379 pay all newspaper charges, and the proportionate cost of the  
1380 advertisements shall be added to the delinquent taxes ~~when they~~  
1381 ~~are~~ collected.

1382 (3) Except as provided in s. 197.432(4), on or before June  
1383 1 or the 60th day after the date of delinquency, whichever is  
1384 later, the tax collector shall advertise once each week for 3  
1385 weeks and shall sell tax certificates on all real property  
1386 having with delinquent taxes. If the deadline falls on a  
1387 Saturday, Sunday, or legal holiday, it is extended to the next  
1388 working day. The tax collector shall make a list of such  
1389 properties in the same order in which the property was ~~lands~~  
1390 ~~were~~ assessed, specifying the amount due on each parcel,  
1391 including interest at the rate of 18 percent per year from the  
1392 date of delinquency to the date of sale; the cost of  
1393 advertising; and the expense of sale. For sales that commence on  
1394 or after June 1, all certificates shall be issued effective as  
1395 of the date of the first day of the sale and the interest to be  
1396 paid to the certificateholder shall include the month of June.

1397 Section 33. Section 197.403, Florida Statutes, is amended  
1398 to read:

1399 197.403 ~~Publisher to furnish copy of advertisement to tax~~  
1400 ~~collector; Proof of publication; fees.—~~The newspaper publishing

1401 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy  
 1402 of the paper containing each notice to the tax collector within  
 1403 10 days after the last required publication. When the  
 1404 publication of the tax sale notice is completed ~~as provided by~~  
 1405 ~~law~~, the publisher shall make an affidavit, ~~in the form~~  
 1406 ~~prescribed by the department~~, which shall be delivered to the  
 1407 tax collector and annexed to the report of certificates sold for  
 1408 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1409 Section 34. Subsections (5) and (10) of section 197.413,  
 1410 Florida Statutes, are amended to read:

1411 197.413 Delinquent personal property taxes; warrants;  
 1412 court order for levy and seizure of personal property; seizure;  
 1413 fees of tax collectors.—

1414 (5) Upon the filing of the ~~such~~ petition, the clerk of the  
 1415 court shall notify each delinquent taxpayer listed in the  
 1416 petition that a petition has been filed and that, upon  
 1417 ratification and confirmation of the petition, the tax collector  
 1418 ~~may will be authorized to~~ issue warrants and levy upon, seize,  
 1419 and sell so much of the personal property as to satisfy the  
 1420 delinquent taxes, plus costs, interest, attorney's fees, and  
 1421 other charges. The ~~Such~~ notice shall be given by certified mail,  
 1422 return receipt requested. If the clerk of court and the tax  
 1423 collector agree, the tax collector may provide the notice.

1424 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from  
 1425 each delinquent taxpayer at the time delinquent taxes are  
 1426 collected. ~~The tax collector is entitled to receive an~~  
 1427 ~~additional \$8 for each warrant issued.~~

1428 Section 35. Section 197.414, Florida Statutes, is amended

CS/HB 355

2011

1429 to read:

1430 197.414 ~~Tax collector to keep~~ Record of warrants and  
 1431 levies on tangible personal property.—The tax collector shall  
 1432 keep a record of all warrants and levies made under this chapter  
 1433 and shall note on such record the date of payment, the amount of  
 1434 money, if any, received, and the disposition thereof made by him  
 1435 or her. Such record shall be known as "the tangible personal  
 1436 property tax warrant register." ~~and the form thereof shall be~~  
 1437 ~~prescribed by the Department of Revenue.~~ The warrant register  
 1438 may be maintained in paper or electronic form.

1439 Section 36. Section 197.4155, Florida Statutes, is amended  
 1440 to read:

1441 197.4155 Delinquent personal property taxes; ~~installment~~  
 1442 payment program.—

1443 (1) A county tax collector may implement a ~~an installment~~  
 1444 payment program for the payment of delinquent personal property  
 1445 taxes. If implemented, the ~~program must be available, upon~~  
 1446 ~~application to the tax collector, to each delinquent personal~~  
 1447 ~~property taxpayer whose delinquent personal property taxes~~  
 1448 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who  
 1449 requests to participate in the program to submit an application  
 1450 on a form prescribed by the tax collector which, at a minimum,  
 1451 must include the name, address, a description of the property  
 1452 subject to personal property taxes, and the amount of the  
 1453 personal property taxes owed by the taxpayer.

1454 (2) Within 10 days after a taxpayer who owes delinquent  
 1455 personal property taxes submits the required application, the  
 1456 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan

CS/HB 355

2011

1457 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~  
1458 ~~property~~ taxes, including any delinquency charges, interest, and  
1459 costs allowed by this chapter. The plan must be in writing and  
1460 must be delivered to the taxpayer after it is prescribed. When  
1461 ~~At the time~~ the plan is developed, the tax collector may  
1462 consider a taxpayer's current and anticipated future ability to  
1463 pay over the time period of a potential ~~installment~~ payment  
1464 plan. The plan must provide that if the taxpayer does not follow  
1465 the payment terms or fails to timely file returns or pay current  
1466 obligations after the date of the payment plan, the taxpayer is  
1467 ~~will be considered~~ delinquent ~~under the terms of the plan~~, and  
1468 any unpaid balance of tax, penalty, or interest scheduled in the  
1469 payment plan will be due and payable immediately. The plan must  
1470 also provide that unpaid tax amounts bear interest as provided  
1471 by law. In prescribing a ~~such an installment~~ payment plan, the  
1472 tax collector may exercise flexibility as to the dates, amounts,  
1473 and number of payments required to collect all delinquent  
1474 personal property taxes ~~owed by the taxpayer~~, except that the  
1475 plan must provide for the full satisfaction of all amounts owed  
1476 by the taxpayer within ~~by no later than~~ 3 years after the due  
1477 date of the first payment under the plan.

1478 (3) If a tax warrant is issued under s. 197.413 against a  
1479 delinquent taxpayer who is participating in an installment  
1480 payment plan under this section, the tax warrant is  
1481 unenforceable as long as the taxpayer is neither delinquent  
1482 under the terms of the installment payment plan nor attempting  
1483 to remove or dispose of the personal property that is subject to  
1484 the tax warrant.

1485 (4) If the amounts due under the installment payment plan  
 1486 are not paid in full in accordance with the terms of the plan,  
 1487 the tax collector may use all enforcement methods available  
 1488 under the law.

1489 Section 37. Section 197.416, Florida Statutes, is amended  
 1490 to read:

1491 197.416 Continuing duty of the tax collector to collect  
 1492 delinquent tax warrants; limitation of actions.—It is ~~shall be~~  
 1493 the duty of the tax collector issuing a tax warrant for the  
 1494 collection of delinquent tangible personal property taxes to  
 1495 continue ~~from time to time~~ his or her efforts to collect such  
 1496 taxes for a ~~period of~~ 7 years after ~~from~~ the date of the  
 1497 ratification ~~issuance~~ of the warrant. After the expiration of 7  
 1498 years, the warrant is ~~will be~~ barred by this statute of  
 1499 limitation, ~~and no action may be maintained in any court.~~ A tax  
 1500 collector or his or her successor is ~~shall~~ not be relieved of  
 1501 accountability for collection of any taxes assessed on tangible  
 1502 personal property until he or she has completely performed every  
 1503 duty devolving upon the tax collector as required by law.

1504 Section 38. Subsection (1) of section 197.417, Florida  
 1505 Statutes, is amended to read:

1506 197.417 Sale of personal property after seizure.—

1507 (1) When personal property is levied upon for delinquent  
 1508 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before  
 1509 the sale the tax collector shall give public notice by  
 1510 advertisement of the time and place of sale of the property to  
 1511 be sold. The notice shall be posted in at least two ~~three~~ public  
 1512 places in the county, ~~one of which shall be at the courthouse,~~

CS/HB 355

2011

1513 and the property shall be sold at public auction at the location  
 1514 noted in the advertisement. Notice posted on the Internet  
 1515 qualifies as one location. The property sold shall be present if  
 1516 practical. If the sale is conducted electronically, a  
 1517 description of the property and a photograph, when practical,  
 1518 shall be available. At any time before the sale the owner or  
 1519 claimant of the property may release the property by the payment  
 1520 of the taxes, plus delinquent charges, interest, and costs, for  
 1521 which the property was liable to be sold. ~~In all cases,~~  
 1522 ~~immediate payment for the property shall be required.~~ In case  
 1523 such a sale is made, the tax collector is ~~shall be~~ entitled to  
 1524 the same fees and charges as are allowed sheriffs upon execution  
 1525 sales.

1526 Section 39. Section 197.432, Florida Statutes, is amended  
 1527 to read:

1528 197.432 Sale of tax certificates for unpaid taxes.—

1529 (1) On the day and approximately at the time designated in  
 1530 the notice of the sale, the tax collector shall commence the  
 1531 sale of tax certificates on the real property ~~those lands~~ on  
 1532 which taxes have not been paid. The tax collector, ~~and he or she~~  
 1533 shall continue the sale from day to day until each certificate  
 1534 is sold to pay the taxes, interest, costs, and charges on the  
 1535 parcel described in the certificate. ~~In case there are no~~  
 1536 ~~bidders, the certificate shall be issued to the county.~~ The tax  
 1537 collector shall offer all certificates on the property ~~lands~~ as  
 1538 they are listed on the tax roll ~~assessed.~~ The tax collector may  
 1539 conduct the sale of tax certificates for unpaid taxes pursuant  
 1540 to this section by electronic means, which may allow for proxy

1541 bidding. Such electronic means must comply with the procedures  
 1542 provided in this chapter. A tax collector who chooses to conduct  
 1543 such electronic sales may receive electronic deposits and  
 1544 payments related to the tax certificate sale.

1545 (2) A lien created through the sale of a tax certificate  
 1546 may not be enforced in any manner except as prescribed in this  
 1547 chapter.

1548 (3) If the Delinquent real property taxes on a real  
 1549 property and all interest, costs, and charges are paid before a  
 1550 tax certificate is awarded to a buyer or struck to the county,  
 1551 the tax collector may not issue the tax certificate of all  
 1552 governmental units due on a parcel of land in any one year shall  
 1553 be combined into one certificate. After a tax certificate is  
 1554 awarded to a buyer or struck to the county, the delinquent  
 1555 taxes, interest, costs, and charges are paid by the redemption  
 1556 of the tax certificate.

1557 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
 1558 delinquent taxes on property that has been granted a homestead  
 1559 exemption for the year in which the delinquent taxes were  
 1560 assessed may not be sold at public auction or by electronic sale  
 1561 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by  
 1562 the tax collector to the county at the maximum rate of interest  
 1563 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.  
 1564 197.502(3) ~~may shall~~ not be invoked if ~~as long as~~ the homestead  
 1565 exemption is granted to the person who received the homestead  
 1566 exemption for the year in which the tax certificate was issued.  
 1567 However, if ~~when~~ all such tax certificates and accrued interest  
 1568 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, ~~the provisions~~



1569 ~~of~~ s. 197.502(3) shall be used to determine whether the county  
 1570 must apply for a tax deed ~~shall be invoked.~~

1571 (5) A tax certificate that has not been sold on property  
 1572 for which a tax deed application is pending shall be struck to  
 1573 the county.

1574 (6)~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the  
 1575 person who will pay the taxes, interest, costs, and charges and  
 1576 will demand the lowest rate of interest, not in excess of the  
 1577 maximum rate of interest allowed by this chapter. The tax  
 1578 collector shall accept bids in even increments and in fractional  
 1579 interest rate bids of one-quarter of 1 percent only. If multiple  
 1580 bidders offer the same lowest rate of interest, the tax  
 1581 collector shall determine the method of selecting the bidder to  
 1582 whom the certificate will be awarded. Acceptable methods include  
 1583 the bid received first or use of a random-number generator. If a  
 1584 certificate is not purchased ~~there is no buyer,~~ the certificate  
 1585 shall be struck ~~issued~~ to the county at the maximum rate of  
 1586 interest allowed by this chapter.

1587 (7)~~(6)~~ The tax collector may ~~shall~~ require immediate  
 1588 payment of a reasonable deposit from any person who wishes to  
 1589 bid for a tax certificate. A person who fails or refuses to pay  
 1590 any bid made by, or on behalf of, such person ~~him or her~~ is not  
 1591 entitled to bid or have any other bid accepted or enforced  
 1592 except as authorized by the tax collector ~~until a new deposit of~~  
 1593 ~~100 percent of the amount of estimated purchases has been paid~~  
 1594 ~~to the tax collector. When tax certificates are ready for~~  
 1595 ~~issuance,~~ The tax collector shall provide written or electronic  
 1596 notice when certificates are ~~notify each person to whom a~~

1597 ~~certificate was struck off that the certificate is~~ ready for  
 1598 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~  
 1599 the transmission of the electronic notice by the tax collector  
 1600 or mailing of such notice or, at the tax collector's discretion,  
 1601 all or a portion of the deposit placed by the bidder may be the  
 1602 ~~deposit shall be forfeited and the bid canceled. In any event,~~  
 1603 Payment must ~~shall~~ be made before the issuance ~~delivery~~ of the  
 1604 certificate by the tax collector. If the tax collector  
 1605 determines that payment has been requested in error, the tax  
 1606 collector shall issue a refund within 15 business days after  
 1607 such payment.

1608 ~~(8)-(7)~~ ~~The form of the certificate shall be as prescribed~~  
 1609 ~~by the department. Upon the cancellation of a any bid, the tax~~  
 1610 ~~collector shall resell that certificate the following day or as~~  
 1611 ~~soon thereafter as possible, provided the certificate is sold~~  
 1612 ~~within 10 days after cancellation of such bid.~~

1613 (a) If the sale has not been adjourned, the tax collector  
 1614 shall reoffer the certificate for sale.

1615 (b) If the sale has been adjourned, the tax collector  
 1616 shall reoffer the certificate at a subsequent sale. Before the  
 1617 subsequent sale, the parcels must be readvertised pursuant to s.  
 1618 197.402 (3).

1619 ~~(9)-(8)~~ The tax collector shall maintain records ~~make a~~  
 1620 ~~list~~ of all the certificates sold for taxes, showing the date of  
 1621 the sale, the number of each certificate, the name of the owner  
 1622 as returned, a description of the property ~~land~~ within the  
 1623 certificate, the name of the purchaser, the interest rate bid,  
 1624 and the amount for which sale was made. Such records may be

1625 maintained electronically and shall ~~This list shall~~ be cited  
 1626 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~  
 1627 ~~shall append to the list a certificate setting forth the fact~~  
 1628 ~~that the sale was made in accordance with this chapter.~~

1629 (10)~~(9)~~ A certificate may not be sold on, and a ~~nor is any~~  
 1630 lien is not created in, property owned by any governmental unit  
 1631 ~~the property of~~ which has become subject to taxation due to  
 1632 lease of the property to a nongovernmental lessee. The  
 1633 delinquent taxes shall be enforced and collected in the manner  
 1634 provided in s. 196.199(8). However, the ad valorem real property  
 1635 taxes levied on a leasehold that is taxed as real property under  
 1636 s. 196.199(2)(b), and for which no rental payments are due under  
 1637 the agreement that created the leasehold or for which payments  
 1638 required under the original leasehold agreement have been waived  
 1639 or prohibited by law before January 1, 1993, must be paid by the  
 1640 lessee. If the taxes are unpaid, the delinquent taxes become a  
 1641 lien on the leasehold and may be collected and enforced under  
 1642 this chapter.

1643 (11)~~(10)~~ Any tax certificates that issued pursuant to this  
 1644 ~~section after January 1, 1977, which~~ are void due to an error of  
 1645 the property appraiser, the tax collector, or the taxing or  
 1646 levying authority ~~any other county official, or any municipal~~  
 1647 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
 1648 corrected or amended, pursuant to this chapter or chapter 196,  
 1649 ~~shall~~ earn interest at the rate of 8 percent per year, simple  
 1650 interest, or the rate of interest bid at the tax certificate  
 1651 sale, whichever is less, calculated monthly from the date the  
 1652 certificate was purchased until the date the tax collector

1653 issues the refund ~~is ordered~~. Refunds made on tax certificates  
 1654 that are corrected or void shall be processed pursuant to ~~in~~  
 1655 ~~accordance with~~ the procedure set forth in s. 197.182, except  
 1656 that the 4-year time period provided for in s. 197.182(1)(e) ~~s.~~  
 1657 ~~197.182(1)(e)~~ does not apply to or bar refunds resulting from  
 1658 correction or cancellation of certificates and release of tax  
 1659 deeds as authorized herein.

1660 ~~(12)(11) When tax certificates are advertised for sale,~~  
 1661 The tax collector is ~~shall be~~ entitled to a commission of 5  
 1662 percent on the amount of the delinquent taxes and interest when  
 1663 a tax certificate is sold ~~actual sale is made~~. The commission  
 1664 must be included in the face value of the certificate. However,  
 1665 the tax collector is ~~shall~~ not be entitled to a ~~any~~ commission  
 1666 for a certificate that is struck ~~the sale of certificates made~~  
 1667 to the county until the certificate is redeemed or purchased  
 1668 ~~commission is paid upon the redemption or sale of the tax~~  
 1669 ~~certificates.~~ If ~~When~~ a tax deed is issued to the county, the  
 1670 tax collector may ~~shall~~ not receive his or her commission ~~for~~  
 1671 ~~the certificates~~ until ~~after~~ the property is sold and conveyed  
 1672 by the county.

1673 ~~(12) All tax certificates issued to the county shall be~~  
 1674 ~~held by the tax collector of the county where the lands covered~~  
 1675 ~~by the certificates are located.~~

1676 ~~(13) Delinquent taxes on real property may be paid after~~  
 1677 ~~the date of delinquency but prior to the sale of a tax~~  
 1678 ~~certificate by paying all costs, advertising charges, and~~  
 1679 ~~interest.~~

1680 ~~(13)(14)~~ The holder of a tax certificate may not directly,

1681 through an agent, or otherwise initiate contact with the owner  
 1682 of property upon which he or she holds a tax certificate to  
 1683 encourage or demand payment until 2 years after ~~have elapsed~~  
 1684 ~~since~~ April 1 of the year of issuance of the tax certificate.

1685 (14)~~(15)~~ Any holder of a tax certificate who, prior to the  
 1686 date 2 years after April 1 of the year of issuance of the tax  
 1687 certificate, initiates, or whose agent initiates, contact with  
 1688 the property owner upon which he or she holds a certificate  
 1689 encouraging or demanding payment may be barred by the tax  
 1690 collector from bidding at a tax certificate sale. Unfair or  
 1691 deceptive contact by the holder of a tax certificate to a  
 1692 property owner to obtain payment is an unfair and deceptive  
 1693 trade practice, as referenced in s. 501.204(1), regardless of  
 1694 whether the tax certificate is redeemed. Such unfair or  
 1695 deceptive contact is actionable under ss. 501.2075-501.211. If  
 1696 the property owner later redeems the certificate in reliance on  
 1697 the deceptive or unfair practice, the unfair or deceptive  
 1698 contact is actionable under applicable laws prohibiting fraud.

1699 ~~(16) The county tax collector may conduct the sale of tax~~  
 1700 ~~certificates for unpaid taxes pursuant to this section by~~  
 1701 ~~electronic means. Such electronic sales shall comply with the~~  
 1702 ~~procedures provided in this chapter. The tax collector shall~~  
 1703 ~~provide access to such electronic sale by computer terminals~~  
 1704 ~~open to the public at a designated location. A tax collector who~~  
 1705 ~~chooses to conduct such electronic sales may receive electronic~~  
 1706 ~~deposits and payments related to the tax certificate sale.~~

1707 Section 40. Section 197.4325, Florida Statutes, is amended  
 1708 to read:

1709           197.4325 Procedure when ~~checks received for~~ payment of  
 1710 taxes or tax certificates is ~~are~~ dishonored.—

1711           (1) ~~(a)~~ Within 10 days after a payment for taxes ~~check~~  
 1712 received by the tax collector ~~for payment of taxes~~ is  
 1713 dishonored, the tax collector shall notify the payor ~~maker of~~  
 1714 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
 1715 official receipt is canceled for nonpayment, the tax collector  
 1716 shall ~~cancel the official receipt issued for the dishonored~~  
 1717 ~~check and shall~~ make an entry on the tax roll that the receipt  
 1718 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
 1719 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
 1720 effort to collect the moneys due before canceling the receipt.

1721           ~~(b) The tax collector shall retain a copy of the canceled~~  
 1722 ~~tax receipt and the dishonored check for the period of time~~  
 1723 ~~required by law.~~

1724           (2) ~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax  
 1725 collector for the purchase of a tax certificate is dishonored  
 1726 and; ~~the certificate has not been delivered to the bidder, the~~  
 1727 ~~tax collector shall retain the deposit and resell the tax~~  
 1728 ~~certificate. If the certificate has been delivered to the~~  
 1729 ~~bidder, the tax collector shall notify the department, and, upon~~  
 1730 ~~approval by the department, the certificate shall be canceled~~  
 1731 ~~and resold.~~

1732           ~~(b) When a bidder's deposit is forfeited, the tax~~  
 1733 ~~collector shall retain the deposit and resell the tax~~  
 1734 ~~certificate.~~

1735           ~~(a)1.~~ If The tax certificate sale has been adjourned, the  
 1736 tax collector shall readvertise the tax certificate to be

1737 resold. ~~If~~ ~~When~~ the bidder's deposit is forfeited and the  
 1738 certificate is readvertised, the deposit shall be used to pay  
 1739 the advertising fees before other costs or charges are imposed.  
 1740 Any portion of the bidder's forfeit deposit that remains after  
 1741 advertising and other costs or charges have been paid shall be  
 1742 deposited by the tax collector into his or her official office  
 1743 account. If the tax collector fails to require a deposit and tax  
 1744 certificates are resold, the advertising charges required for  
 1745 the second sale may ~~shall~~ not be added to the face value of the  
 1746 tax certificate.

1747 (b)2. ~~If~~ The tax certificate sale has not been adjourned,  
 1748 the tax collector shall cancel the previous bid pursuant to s.  
 1749 197.432 (8) (a) and reoffer the certificate for sale ~~add the~~  
 1750 ~~certificates to be resold to the sale list and continue the sale~~  
 1751 ~~until all tax certificates are sold.~~

1752 Section 41. Subsection (2) of section 197.442, Florida  
 1753 Statutes, is amended to read:

1754 197.442 Tax collector not to sell certificates on land on  
 1755 which taxes have been paid; penalty.-

1756 (2) The office of the tax collector shall be responsible  
 1757 ~~to the publisher~~ for costs of advertising property lands on  
 1758 which the taxes have been paid, and the office of the property  
 1759 appraiser shall be responsible ~~to the publisher~~ for the costs of  
 1760 advertising property lands doubly assessed or assessed in error.

1761 Section 42. Section 197.443, Florida Statutes, is amended  
 1762 to read:

1763 197.443 Cancellation of ~~void~~ tax certificates; correction  
 1764 of tax certificates; ~~procedure.~~

1765           (1) The tax collector shall forward a certificate of error  
 1766 to the department and enter a memorandum of error upon the list  
 1767 of certificates sold for taxes if ~~When a tax certificate on~~  
 1768 ~~lands has been sold for unpaid taxes and:~~

1769           (a) The tax certificate evidencing the sale is void  
 1770 because the taxes on the property ~~lands~~ have been paid;

1771           (b) The property was ~~lands were~~ not subject to taxation at  
 1772 the time of the assessment on which they were sold;

1773           (c) The description of the property in the tax certificate  
 1774 is void or has been corrected or amended;

1775           (d) An error of commission or omission has occurred which  
 1776 invalidates the sale;

1777           (e) The circuit court has voided the tax certificate by a  
 1778 suit to cancel the tax certificate by the holder;

1779           (f) The tax certificate is void for any other reason; or

1780           (g) An error in assessed value has occurred for which the  
 1781 tax certificate may be corrected.7

1782  
 1783 ~~the tax collector shall forward a certificate of such error to~~  
 1784 ~~the department and enter upon the list of certificates sold for~~  
 1785 ~~taxes a memorandum of such error.~~

1786           (2) The department, upon receipt of the ~~such~~ certificate  
 1787 of error, if satisfied of the correctness of the certificate ~~of~~  
 1788 ~~error~~ or upon receipt of a court order, shall notify the tax  
 1789 collector, who shall cancel or correct the certificate. A tax  
 1790 certificate correction or cancellation that has been ordered by  
 1791 a court and that does not result from a change made in the  
 1792 assessed value on a tax roll certified to the tax collector



1793 shall be made by the tax collector without order from the  
 1794 department.

1795 ~~(3)(2)~~ The holder of a tax certificate who pays, redeems,  
 1796 or causes to be corrected or to be canceled and surrendered by  
 1797 any other tax certificates, or who pays any subsequent and  
 1798 omitted taxes or costs, in connection with the foreclosure of a  
 1799 tax certificate or tax deed that is, ~~and when such other~~  
 1800 ~~certificates or such subsequent and omitted taxes are void or~~  
 1801 ~~corrected for any reason, the person paying, redeeming, or~~  
 1802 ~~causing to be corrected or to be canceled and surrendered the~~  
 1803 ~~other tax certificates or paying the other subsequent and~~  
 1804 ~~omitted taxes is entitled to a refund obtain the return of the~~  
 1805 amount paid together with interest calculated monthly from the  
 1806 date of payment through the date of issuance of the refund at  
 1807 the rate specified in s. 197.432(11) therefor.

1808 (a) The county officer or taxing or levying authority  
 1809 ~~that, as the case may be, which~~ causes an error that results in  
 1810 the voiding issuance of a ~~void~~ tax certificate shall be charged  
 1811 for the costs of advertising incurred in the sale of a new ~~the~~  
 1812 tax certificate.

1813 (b) ~~If when~~ the owner of a tax certificate requests that  
 1814 the certificate be canceled for any reason, or that the amount  
 1815 of the certificate be amended as a result of payments received  
 1816 due to an intervening bankruptcy or receivership, but does not  
 1817 seek a refund, the tax collector shall cancel or amend the tax  
 1818 certificate and a refund shall not be processed. The tax  
 1819 collector shall require the owner of the tax certificate to  
 1820 execute a written statement that he or she is the holder of the

CS/HB 355

2011

1821 tax certificate, that he or she wishes the certificate to be  
 1822 canceled or amended, and that a refund is not expected and is  
 1823 not to be made.

1824 (4)~~(3)~~ If ~~When~~ the tax certificate or a tax deed based  
 1825 upon the certificate is held by an individual, the collector  
 1826 shall ~~at once~~ notify the original purchaser of the certificate  
 1827 or tax deed or the subsequent holder ~~thereof~~, if known, that  
 1828 upon the voluntary surrender of the certificate or deed of  
 1829 release of any ~~his or her~~ rights under the tax deed, a refund  
 1830 will be made of the amount received by the governmental units  
 1831 for the certificate or deed, plus \$1 for the deed of release.

1832 (5)~~(4)~~ The refund shall be made in accordance with the  
 1833 procedure set forth in s. 197.182, except that the 4-year time  
 1834 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does  
 1835 not apply to or bar refunds resulting from correction or  
 1836 cancellation of certificates and release of tax deeds as  
 1837 authorized in this section ~~herein~~.

1838 Section 43. Section 197.462, Florida Statutes, is amended  
 1839 to read:

1840 197.462 Transfer of tax certificates held by individuals.—

1841 (1) All tax certificates issued to an individual may be  
 1842 transferred ~~by endorsement~~ at any time before they are redeemed  
 1843 or a tax deed is executed ~~thereunder~~.

1844 ~~(2) The official endorsement of a tax certificate by the~~  
 1845 ~~tax collector with the date and the amount received and its~~  
 1846 ~~entry on the record of tax certificates sold shall be sufficient~~  
 1847 ~~evidence of the assignment of it.~~

1848 (2)~~(3)~~ The tax collector shall record the transfer on the

1849 record of tax certificates sold.

1850 ~~(3)(4)~~ The tax collector shall receive \$2.25 as a service  
 1851 charge for each transfer ~~endorsement~~.

1852 Section 44. Section 197.472, Florida Statutes, is amended  
 1853 to read:

1854 197.472 Redemption of tax certificates.—

1855 (1) Any person may redeem a tax certificate ~~or purchase a~~  
 1856 ~~county-held certificate~~ at any time after the certificate is  
 1857 issued and before a tax deed is issued or the property is placed  
 1858 on the list of lands available for sale. The person redeeming ~~or~~  
 1859 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
 1860 ~~the county where the land is situated~~ the face amount plus all  
 1861 interest, costs, and charges. ~~of the certificate or the part~~  
 1862 ~~thereof that the part or interest purchased or redeemed bears to~~  
 1863 ~~the whole. Upon purchase or redemption being made, the person~~  
 1864 ~~shall pay all taxes, interest, costs, charges, and omitted~~  
 1865 ~~taxes, if any, as provided by law upon the part or parts of the~~  
 1866 ~~certificate so purchased or redeemed.~~

1867 (2) When a tax certificate is redeemed and the interest  
 1868 earned on the tax certificate is less than 5 percent of the face  
 1869 amount of the certificate, a mandatory minimum interest charge  
 1870 of an absolute 5 percent shall be levied upon the face value of  
 1871 the tax certificate. The person redeeming the tax certificate  
 1872 shall pay the interest rate due on the certificate or the 5  
 1873 percent ~~5-percent~~ mandatory minimum interest charge, whichever  
 1874 is greater. This subsection applies to all county-held tax  
 1875 certificates and all individual tax certificates except those  
 1876 with an interest rate bid of zero percent.

1877 (3) The tax collector shall receive a fee of \$6.25 for  
 1878 each tax certificate ~~purchased or~~ redeemed.

1879 (4) ~~When only~~ A portion of a certificate may be ~~is being~~  
 1880 redeemed only if ~~or purchased~~ and such portion can be  
 1881 ascertained by legal description and the portion to be redeemed  
 1882 is evidenced by a contract for sale or recorded deed. The tax  
 1883 collector shall make a written request for apportionment to the  
 1884 property appraiser, and ~~within 15 days after such request,~~ the  
 1885 property appraiser shall furnish the tax collector a certificate  
 1886 apportioning the value to that portion sought to be redeemed and  
 1887 to the remaining land covered by the certificate.

1888 ~~(5) When a tax certificate is purchased or redeemed, the~~  
 1889 ~~tax collector shall give to the person a receipt and certificate~~  
 1890 ~~showing the amount paid for the purchase or redemption, a~~  
 1891 ~~description of the land, and the date, number, and amount of the~~  
 1892 ~~certificate, certificates, or part of certificate which is~~  
 1893 ~~purchased or redeemed, which shall be in the form prescribed by~~  
 1894 ~~the department. If a tax certificate is redeemed in full, the~~  
 1895 ~~certificate shall be surrendered to the tax collector by the~~  
 1896 ~~original purchaser and canceled by the tax collector. If only a~~  
 1897 ~~part is purchased or redeemed, the portion and description of~~  
 1898 ~~land, with date of purchase or redemption, shall be endorsed on~~  
 1899 ~~the certificate by the tax collector. The certificate shall be~~  
 1900 ~~retained by the owner, or the tax collector if the certificate~~  
 1901 ~~is a county held certificate, subject to the endorsement. The~~  
 1902 ~~purchase or redemption shall be entered by the tax collector on~~  
 1903 ~~the record of tax certificates sold.~~

1904 (5)-(6) After When a tax certificate is has been purchased

CS/HB 355

2011

1905 ~~or~~ redeemed, the tax collector shall pay to the owner of the tax  
 1906 certificate the amount received by the tax collector less the  
 1907 redemption fee within 15 business days after the date of receipt  
 1908 of the redemption service charges. Along with the payment, the  
 1909 tax collector shall identify the certificates redeemed and the  
 1910 amount paid for each certificate. However, if the tax collector  
 1911 pays the certificateholder electronically, the certificates  
 1912 redeemed and the amounts paid for each certificate shall be  
 1913 provided electronically by facsimile or electronic mail.

1914 (6)(7) Nothing in this section shall be deemed to deny any  
 1915 person the right to ~~purchase or~~ redeem any outstanding tax  
 1916 certificate in accordance with the law ~~in force when it was~~  
 1917 ~~issued. However, the provisions of s. 197.573 relating to~~  
 1918 ~~survival of restrictions and covenants after the issuance of a~~  
 1919 ~~tax deed are not repealed by this chapter and apply regardless~~  
 1920 ~~of the manner in which the tax deed was issued.~~

1921 (7)(8) The provisions of subsection (4) do not apply to  
 1922 collections relating to fee timeshare real property made  
 1923 pursuant to ~~the provisions of~~ s. 192.037.

1924 Section 45. Section 197.4725, Florida Statutes, is created  
 1925 to read:

1926 197.4725 Purchase of county-held tax certificates.-

1927 (1) Any person may purchase a county-held tax certificate  
 1928 at any time after the tax certificate is issued and before a tax  
 1929 deed application is made. The person purchasing a county-held  
 1930 tax certificate shall pay to the tax collector the face amount  
 1931 plus all interest, costs, and charges or, subject to s.  
 1932 197.472(4), the part described in the tax certificate.

1933           (2) If a county-held tax certificate is purchased, the  
 1934 interest earned shall be calculated at 1.5 percent per month, or  
 1935 a fraction thereof, to the date of purchase.

1936           (3) The tax collector shall receive a fee of \$6.25 for  
 1937 each county-held tax certificate purchased.

1938           (4) This section does not apply to collections relating to  
 1939 fee timeshare real property made pursuant to s. 192.037.

1940           (5) The tax collector may use electronic means to make  
 1941 known county-held tax certificates that are available for  
 1942 purchase and to complete the purchase. The tax collector may  
 1943 charge a reasonable fee for costs incurred in providing such  
 1944 electronic services.

1945           (6) The purchaser of a county-held tax certificate shall  
 1946 be issued a tax certificate with a face value that includes all  
 1947 sums paid to acquire the certificate from the county, including  
 1948 accrued interest and charges paid under this section. The date  
 1949 the county-held certificate was issued is the date for use in  
 1950 determining the date on which an application for tax deed may be  
 1951 made. The date that the new certificate is purchased is the date  
 1952 for use in calculating the interest or minimum interest due if  
 1953 the certificate is redeemed.

1954           Section 46. Section 197.473, Florida Statutes, is amended  
 1955 to read:

1956           197.473 Disposition of unclaimed redemption moneys.—

1957           ~~(1) After~~ Money paid to the tax collector for the  
 1958 redemption of a tax certificate or a tax deed application that  
 1959 ~~certificates has been held for 90 days, which money is payable~~  
 1960 to the holder of a redeemed tax certificate but for which no

1961 claim has been made, or that fails to be presented for payment,  
 1962 is considered unclaimed as defined in s. 717.113 and shall be  
 1963 remitted to the state pursuant to s. 717.117, ~~on the first day~~  
 1964 ~~of the following quarter the tax collector shall remit such~~  
 1965 ~~unclaimed moneys to the board of county commissioners, less the~~  
 1966 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
 1967 ~~retained by the tax collector as service charges.~~

1968 ~~(2) Two years after the date the unclaimed redemption~~  
 1969 ~~moneys were remitted to the board of county commissioners, all~~  
 1970 ~~claims to such moneys are forever barred, and such moneys become~~  
 1971 ~~the property of the county.~~

1972 Section 47. Section 197.482, Florida Statutes, is amended  
 1973 to read:

1974 197.482 Expiration ~~Limitation upon lien~~ of tax  
 1975 certificate.-

1976 ~~(1) Seven~~ After the expiration of 7 years after from the  
 1977 date of issuance of a tax certificate, which is the date of the  
 1978 first day of the tax certificate sale as advertised under s.  
 1979 197.432, ~~of a tax certificate,~~ if a tax deed has not been  
 1980 applied for ~~on the property covered by the certificate,~~ and no  
 1981 other administrative or legal proceeding, including a  
 1982 bankruptcy, has existed of record, the tax certificate is null  
 1983 and void, ~~and the tax collector shall be canceled. The tax~~  
 1984 collector shall note cancel the tax certificate, ~~noting~~ the date  
 1985 of the cancellation ~~of the tax certificate~~ upon all appropriate  
 1986 records in his or her office. ~~The tax collector shall complete~~  
 1987 ~~the cancellation by entering opposite the record of the 7-year-~~  
 1988 ~~old tax certificate a notation in substantially the following~~

CS/HB 355

2011

1989 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~  
 1990 ~~certificates outstanding July 1, 1973, shall have a life of 20~~  
 1991 ~~years from the date of issue. This subsection does not apply to~~  
 1992 ~~deferred payment tax certificates.~~

1993 ~~(2) The provisions and limitations herein prescribed for~~  
 1994 ~~tax certificates do not apply to tax certificates which were~~  
 1995 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
 1996 ~~1937, commonly known as the "Murphy Act."~~

1997 Section 48. Section 197.492, Florida Statutes, is amended  
 1998 to read:

1999 197.492 Errors and insolvencies report list.—On or before  
 2000 the 60th day after the tax certificate sale is adjourned, the  
 2001 tax collector shall certify ~~make out a report~~ to the board of  
 2002 county commissioners a report ~~separately~~ showing the discounts,  
 2003 errors, double assessments, and insolvencies relating to tax  
 2004 collections for which credit is to be given, including in every  
 2005 case except discounts, the names of the parties on whose account  
 2006 the credit is to be allowed. The report may be submitted in an  
 2007 electronic format. ~~The board of county commissioners, upon~~  
 2008 ~~receiving the report, shall examine it; make such investigations~~  
 2009 ~~as may be necessary; and, if the board discovers that the tax~~  
 2010 ~~collector has taken credit as an insolvent item any personal~~  
 2011 ~~property tax due by a solvent taxpayer, charge the amount of~~  
 2012 ~~taxes represented by such item to the tax collector and not~~  
 2013 ~~approve the report until the tax collector strikes such item~~  
 2014 ~~from the record.~~

2015 Section 49. Section 197.502, Florida Statutes, is amended  
 2016 to read:



2017 197.502 Application for obtaining tax deed by holder of  
 2018 tax sale certificate; fees.—

2019 (1) The holder of a ~~any~~ tax certificate, ~~other than the~~  
 2020 ~~county,~~ at any time after 2 years have elapsed since April 1 of  
 2021 the year of issuance of the tax certificate and before the  
 2022 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~  
 2023 ~~of issuance,~~ may file the certificate and an application for a  
 2024 tax deed with the tax collector of the county where the property  
 2025 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~  
 2026 ~~application may be made on the entire parcel of property or any~~  
 2027 ~~part thereof which is capable of being readily separated from~~  
 2028 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax  
 2029 deed application fee of \$75.

2030 (2) A ~~Any~~ certificateholder, other than the county, who  
 2031 makes application for a tax deed shall pay the tax collector at  
 2032 the time of application all amounts required for redemption or  
 2033 purchase of all other outstanding tax certificates, plus  
 2034 interest, any omitted taxes, plus interest, any delinquent  
 2035 taxes, plus interest, and current taxes, if due, covering the  
 2036 property land.

2037 (3) The county in which ~~where~~ the property lands described  
 2038 in the certificate is ~~are~~ located shall apply ~~make application~~  
 2039 for a tax deed on all county-held certificates on property  
 2040 valued at \$5,000 or more on the property appraiser's most recent  
 2041 assessment roll, except deferred payment tax certificates, and  
 2042 may apply for tax deeds ~~make application~~ on ~~these~~ certificates  
 2043 on property valued at less than \$5,000 on the property  
 2044 appraiser's most recent assessment roll. The ~~Such~~ application

2045 shall be made 2 years after April 1 of the year of issuance of  
 2046 the certificates or as soon thereafter as is reasonable. Upon  
 2047 application ~~for a tax deed~~, the county shall deposit with the  
 2048 tax collector all applicable costs and fees as provided in  
 2049 subsection (1), but may ~~shall~~ not deposit any money to cover the  
 2050 redemption of other outstanding certificates covering the  
 2051 property land.

2052 (4) The tax collector shall deliver to the clerk of the  
 2053 circuit court a statement that payment has been made for all  
 2054 outstanding certificates or, if the certificate is held by the  
 2055 county, that all appropriate fees have been deposited, and  
 2056 stating that the following persons are to be notified prior to  
 2057 the sale of the property:

2058 (a) Any legal titleholder of record if the address of the  
 2059 owner appears on the record of conveyance of the property lands  
 2060 to the owner. However, if the legal titleholder of record is the  
 2061 same as the person to whom the property was assessed on the tax  
 2062 roll for the year in which the property was last assessed, ~~then~~  
 2063 the notice may ~~only~~ be mailed to the address of the legal  
 2064 titleholder as it appears on the latest assessment roll.

2065 (b) Any lienholder of record who has recorded a lien  
 2066 against the property described in the tax certificate if an  
 2067 address appears on the recorded lien.

2068 (c) Any mortgagee of record if an address appears on the  
 2069 recorded mortgage.

2070 (d) Any vendee of a recorded contract for deed if an  
 2071 address appears on the recorded contract or, if the contract is  
 2072 not recorded, any vendee who has applied to receive notice

2073 pursuant to s. 197.344(1)(c).

2074 (e) Any other lienholder who has applied to the tax  
 2075 collector to receive notice if an address is supplied to the  
 2076 collector ~~by such lienholder.~~

2077 (f) Any person to whom the property was assessed on the  
 2078 tax roll for the year in which the property was last assessed.

2079 (g) Any lienholder of record who has recorded a lien  
 2080 against a mobile home located on the property described in the  
 2081 tax certificate if an address appears on the recorded lien and  
 2082 if the lien is recorded with the clerk of the circuit court in  
 2083 the county where the mobile home is located.

2084 (h) Any legal titleholder of record of property that is  
 2085 contiguous to the property described in the tax certificate, if  
 2086 ~~when~~ the property described is ~~either~~ submerged land or common  
 2087 elements of a subdivision and, if the address of the titleholder  
 2088 of contiguous property appears on the record of conveyance of  
 2089 the property land to the ~~that~~ legal titleholder. However, if the  
 2090 legal titleholder of property contiguous to the property  
 2091 ~~described in the tax certificate~~ is the same as the person to  
 2092 whom the property described in the tax certificate was assessed  
 2093 on the tax roll for the year in which the property was last  
 2094 assessed, the notice may be mailed ~~only~~ to the address of the  
 2095 legal titleholder as it appears on the latest assessment roll.  
 2096 As used in this chapter, the term "contiguous" means touching,  
 2097 meeting, or joining at the surface or border, other than at a  
 2098 corner or a single point, and not separated by submerged lands.  
 2099 Submerged lands lying below the ordinary high-water mark which  
 2100 are sovereignty lands are not part of the upland contiguous

2101 property for purposes of notification.

2102

2103 The statement must be signed by the tax collector or the tax  
 2104 collector's designee, ~~with the tax collector's seal affixed~~. The  
 2105 tax collector may purchase a reasonable bond for errors and  
 2106 omissions of his or her office in making such statement. The  
 2107 search of the official records must be made by a direct and  
 2108 inverse search. "Direct" means the index in straight and  
 2109 continuous alphabetic order by grantor, and "inverse" means the  
 2110 index in straight and continuous alphabetic order by grantee.

2111 (5) (a) The tax collector may contract with a title company  
 2112 or an abstract company ~~at a reasonable fee~~ to provide the  
 2113 minimum information required in subsection (4), consistent with  
 2114 rules adopted by the department. If additional information is  
 2115 required, the tax collector must make a written request to the  
 2116 title or abstract company stating the additional requirements.  
 2117 The tax collector may select any title or abstract company,  
 2118 regardless of its location, as long as the fee is reasonable,  
 2119 the minimum information is submitted, and the title or abstract  
 2120 company is authorized to do business in this state. The tax  
 2121 collector may advertise and accept bids for the title or  
 2122 abstract company if he or she considers it appropriate to do so.

2123 1. The ownership and encumbrance report must include the  
 2124 ~~be printed or typed on stationery or other paper showing a~~  
 2125 letterhead of the person, firm, or company that makes the  
 2126 search, and the signature of the individual ~~person~~ who makes the  
 2127 search or of an officer of the firm ~~must be attached~~. The tax  
 2128 collector is not liable for payment to the firm unless these

2129 requirements are met. The report may be submitted to the tax  
 2130 collector in an electronic format.

2131 2. The tax collector may not accept or pay for any title  
 2132 search or abstract if ~~ne~~ financial responsibility is not assumed  
 2133 for the search. However, reasonable restrictions as to the  
 2134 liability or responsibility of the title or abstract company are  
 2135 acceptable. Notwithstanding s. 627.7843(3), the tax collector  
 2136 may contract for higher maximum liability limits.

2137 3. In order to establish uniform prices for ownership and  
 2138 encumbrance reports within the county, the tax collector must  
 2139 ~~shall~~ ensure that the contract for ownership and encumbrance  
 2140 reports include all requests for title searches or abstracts for  
 2141 a given period of time.

2142 (b) Any fee paid for a ~~any~~ title search or abstract must  
 2143 be collected at the time of application under subsection (1),  
 2144 and the amount of the fee must be added to the opening bid.

2145 (c) The clerk shall advertise and administer the sale and  
 2146 receive such fees for the issuance of the deed and sale of the  
 2147 property as ~~are~~ provided in s. 28.24.

2148 (6)~~(a)~~ The opening bid:

2149 (a) On county-held certificates on nonhomestead property  
 2150 shall be the sum of the value of all outstanding certificates  
 2151 against the property land, plus omitted years' taxes, delinquent  
 2152 taxes, interest, and all costs and fees paid by the county.

2153 ~~(b) The opening bid~~ On an individual certificate must ~~on~~  
 2154 ~~nonhomestead property shall~~ include, in addition to the amount  
 2155 of money paid to the tax collector by the certificateholder at  
 2156 the time of application, the amount required to redeem the

2157 applicant's tax certificate and all other costs and fees paid by  
 2158 the applicant, plus all tax certificates that were sold  
 2159 subsequent to the filing of the tax deed application and omitted  
 2160 taxes, if any.

2161 (c) ~~The opening bid~~ On property assessed on the latest tax  
 2162 roll as homestead property shall include, in addition to the  
 2163 amount of money required for an opening bid on nonhomestead  
 2164 property, an amount equal to one-half of the latest assessed  
 2165 value of the homestead. ~~Payment of one-half of the assessed~~  
 2166 ~~value of the homestead property shall not be required if the tax~~  
 2167 ~~certificate to which the application relates was sold prior to~~  
 2168 ~~January 1, 1982.~~

2169 (7) On county-held certificates for which there are no  
 2170 bidders at the public sale, the clerk shall enter the land on a  
 2171 list entitled "lands available for taxes" and shall immediately  
 2172 notify the county commission and all other persons holding  
 2173 certificates against the property land that the property land is  
 2174 available. During the first 90 days after the property land is  
 2175 placed on the list ~~of lands available for taxes~~, the county may  
 2176 purchase the land for the opening bid or may waive its rights to  
 2177 purchase the property. Thereafter, any person, the county, or  
 2178 any other governmental unit may purchase the property land from  
 2179 the clerk, without further notice or advertising, for the  
 2180 opening bid, except that if ~~when~~ the county or other  
 2181 governmental unit is the purchaser for its own use, the board of  
 2182 county commissioners may cancel omitted years' taxes, as  
 2183 provided under s. 197.447. If the county does not elect to  
 2184 purchase the property land, the county must notify each legal

2185 titleholder of property contiguous to the property land  
 2186 available for taxes, as provided in paragraph (4) (h), before  
 2187 expiration of the 90-day period. Interest on the opening bid  
 2188 continues to accrue through the month of sale as prescribed by  
 2189 s. 197.542.

2190 (8) Taxes may ~~shall~~ not be extended against parcels listed  
 2191 as lands available for taxes, but in each year the taxes that  
 2192 would have been due shall be treated as omitted years and added  
 2193 to the required minimum bid. Three years after the day the land  
 2194 was offered for public sale, the land shall escheat to the  
 2195 county in which it is located, free and clear. All tax  
 2196 certificates, accrued taxes, and liens of any nature against the  
 2197 property shall be deemed canceled as a matter of law and of no  
 2198 further legal force and effect, and the clerk shall execute an  
 2199 escheatment tax deed vesting title in the board of county  
 2200 commissioners of the county in which the land is located.

2201 (a) When a property escheats to the county under this  
 2202 subsection, the county is not subject to any liability imposed  
 2203 by chapter 376 or chapter 403 for preexisting soil or  
 2204 groundwater contamination due solely to its ownership. However,  
 2205 this subsection does not affect the rights or liabilities of any  
 2206 past or future owners of the escheated property and does not  
 2207 affect the liability of any governmental entity for the results  
 2208 of its actions that create or exacerbate a pollution source.

2209 (b) The county and the Department of Environmental  
 2210 Protection may enter into a written agreement for the  
 2211 performance, funding, and reimbursement of the investigative and  
 2212 remedial acts necessary for a property that escheats to the

CS/HB 355

2011

2213 county.

2214 (9) Consolidated applications on more than one tax  
 2215 certificate are allowed, but a separate statement shall be  
 2216 issued pursuant to subsection (4), and a separate tax deed shall  
 2217 be issued pursuant to s. 197.552, for each parcel of property  
 2218 shown on the tax certificate.

2219 (10) Any fees collected pursuant to this section shall be  
 2220 refunded to the certificateholder in the event that the tax deed  
 2221 sale is canceled for any reason.

2222 (11) For any property acquired under this section by the  
 2223 county for the express purpose of providing infill housing, the  
 2224 board of county commissioners may, in accordance with s.  
 2225 197.447, cancel county-held tax certificates and omitted years'  
 2226 taxes on such properties. Furthermore, the county may not  
 2227 transfer a property acquired under this section specifically for  
 2228 infill housing back to a taxpayer who failed to pay the  
 2229 delinquent taxes or charges that led to the issuance of the tax  
 2230 certificate or lien. For purposes of this subsection only, the  
 2231 term "taxpayer" includes the taxpayer's family or any entity in  
 2232 which the taxpayer or taxpayer's family has any interest.

2233 Section 50. Section 197.542, Florida Statutes, is amended  
 2234 to read:

2235 197.542 Sale at public auction.-

2236 (1) Real property ~~The lands~~ advertised for sale to the  
 2237 highest bidder as a result of an application filed under s.  
 2238 197.502 shall be sold at public auction by the clerk of the  
 2239 circuit court, or his or her deputy, of the county where the  
 2240 property is ~~lands are~~ located on the date, at the time, and at



CS/HB 355

2011

2241 the location as set forth in the published notice, which must  
 2242 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
 2243 ~~the time and place, the clerk shall read the notice of sale and~~  
 2244 ~~shall offer the lands described in the notice for sale to the~~  
 2245 ~~highest bidder for cash at public outcry.~~ The amount required to  
 2246 redeem the tax certificate, plus the amounts paid by the holder  
 2247 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
 2248 redemption of other tax certificates on the same property lands,  
 2249 and all other costs to the applicant for tax deed, plus interest  
 2250 ~~thereon~~ at the rate of 1.5 percent per month for the period  
 2251 running from the month after the date of application for the  
 2252 deed through the month of sale and costs incurred for the  
 2253 service of notice provided for in s. 197.522(2), shall be  
 2254 ~~considered~~ the bid of the certificateholder for the property. If  
 2255 tax certificates exist or if delinquent taxes accrued subsequent  
 2256 to the filing of the tax deed application, the amount required  
 2257 to redeem such tax certificates or pay such delinquent taxes  
 2258 must be included in the minimum bid. However, if the land to be  
 2259 sold is assessed on the latest tax roll as homestead property,  
 2260 the bid of the certificateholder must ~~shall~~ be increased to  
 2261 include an amount equal to one-half of the assessed value of the  
 2262 homestead property as required by s. 197.502. If there are no  
 2263 higher bids, the property land shall be struck off and sold to  
 2264 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
 2265 amounts included in the minimum bid, the documentary stamp tax,  
 2266 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
 2267 ~~thereupon~~ be issued and recorded by the clerk.

2268 (2) ~~If there are other bids,~~ The certificateholder has

CS/HB 355

2011

2269 ~~shall have~~ the right to bid as others present may bid, and the  
 2270 property shall be struck off and sold to the highest bidder. The  
 2271 high bidder shall post with the clerk a nonrefundable ~~cash~~  
 2272 deposit of 5 percent of the bid or \$200, whichever is greater,  
 2273 at the time of the sale, to be applied to the sale price at the  
 2274 time of full payment. Notice of ~~the~~ this deposit requirement  
 2275 must ~~shall~~ be posted at the auction site, and the clerk may  
 2276 require ~~that~~ bidders to show their willingness and ability to  
 2277 post the ~~cost~~ deposit. If full payment of the final bid and of  
 2278 documentary stamp tax and recording fees is not made within 24  
 2279 hours, excluding weekends and legal holidays, the clerk shall  
 2280 cancel all bids, readvertise the sale as provided in this  
 2281 section, and pay all costs of the sale from the deposit. Any  
 2282 remaining funds must be applied toward the opening bid. The  
 2283 clerk may refuse to recognize the bid of any person who has  
 2284 previously bid and refused, for any reason, to honor such bid.

2285 (3) If the sale is canceled for any reason, or the buyer  
 2286 fails to make full payment within the time required, the clerk  
 2287 shall immediately readvertise the sale to be held within ~~no~~  
 2288 ~~later than~~ 30 days after the date the sale was canceled. Only  
 2289 one advertisement is necessary. ~~No further notice is required.~~  
 2290 The amount of the opening ~~statutory (opening)~~ bid shall be  
 2291 increased by the cost of advertising, additional clerk's fees as  
 2292 provided for in s. 28.24(21), and interest as provided for in  
 2293 subsection (1). This process must be repeated until the property  
 2294 is sold and the clerk receives full payment or the clerk does  
 2295 not receive any bids other than the bid of the  
 2296 certificateholder. The clerk must ~~shall~~ receive full payment

2297 before ~~prior to~~ the issuance of the tax deed.

2298 (4) (a) A clerk may conduct electronic tax deed sales in  
 2299 lieu of public outcry. The clerk must comply with the procedures  
 2300 provided in this chapter, except that electronic proxy bidding  
 2301 shall be allowed and the clerk may require bidders to advance  
 2302 sufficient funds to pay the deposit required by subsection (2).  
 2303 The clerk shall provide access to the electronic sale by  
 2304 computer terminals open to the public at a designated location.  
 2305 A clerk who conducts such electronic sales may receive  
 2306 electronic deposits and payments related to the sale. The  
 2307 portion of an advance deposit from a winning bidder required by  
 2308 subsection (2) shall, upon acceptance of the winning bid, be  
 2309 subject to the fee under s. 28.24(10).

2310 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~  
 2311 ~~to~~ restrict or limit the authority of a charter county to  
 2312 conduct ~~from conducting~~ electronic tax deed sales. In a charter  
 2313 county where the clerk of the circuit court does not conduct all  
 2314 electronic sales, the charter county shall be permitted to  
 2315 receive electronic deposits and payments related to sales it  
 2316 conducts, as well as to subject the winning bidder to a fee,  
 2317 consistent with the schedule in s. 28.24(10).

2318 (c) The costs of electronic tax deed sales shall be added  
 2319 to the charges for the costs of sale under subsection (1) and  
 2320 paid by the certificateholder when filing an application for a  
 2321 tax deed.

2322 Section 51. Subsection (2) of section 197.582, Florida  
 2323 Statutes, is amended to read:

2324 197.582 Disbursement of proceeds of sale.—

2325 (2) If the property is purchased for an amount in excess  
 2326 of the statutory bid of the certificateholder, the excess must  
 2327 ~~shall~~ be paid over and disbursed by the clerk. If the property  
 2328 purchased is homestead property and the statutory bid includes  
 2329 an amount equal to at least one-half of the assessed value of  
 2330 the homestead, that amount must ~~shall~~ be treated as excess and  
 2331 distributed in the same manner. The clerk shall distribute the  
 2332 excess to the governmental units for the payment of any lien of  
 2333 record held by a governmental unit against the property,  
 2334 including any tax certificates not incorporated in the tax deed  
 2335 application and omitted taxes, if any. ~~If In the event~~ the  
 2336 excess is not sufficient to pay all of such liens in full, the  
 2337 excess shall ~~then~~ be paid to each governmental unit pro rata.  
 2338 If, after all liens ~~of record~~ of the governmental units ~~upon the~~  
 2339 ~~property~~ are paid in full, there remains a balance of  
 2340 undistributed funds, the balance ~~of the purchase price~~ shall be  
 2341 retained by the clerk for the benefit of ~~the~~ persons described  
 2342 in s. 197.522(1)(a), except those persons described in s.  
 2343 197.502(4)(h), as their interests may appear. The clerk shall  
 2344 mail notices to such persons notifying them of the funds held  
 2345 for their benefit. Any service charges, at the ~~same rate as~~  
 2346 prescribed in s. 28.24(10), and costs of mailing notices shall  
 2347 be paid out of the excess balance held by the clerk. Excess  
 2348 proceeds shall be held and disbursed in the same manner as  
 2349 unclaimed redemption moneys in s. 197.473. ~~If In the event~~  
 2350 excess proceeds are not sufficient to cover the service charges  
 2351 and mailing costs, the clerk shall receive the total amount of  
 2352 excess proceeds as a service charge.

2353 Section 52. Section 197.602, Florida Statutes, is amended  
 2354 to read:

2355 197.602 Reimbursement required in challenges to the  
 2356 validity of a tax deed ~~Party recovering land must refund taxes~~  
 2357 ~~paid and interest.-~~

2358 (1) If a party successfully challenges the validity of a  
 2359 tax deed in an action at law or equity, but the taxes for which  
 2360 the tax deed was sold were not paid before the tax deed was  
 2361 issued, the party shall pay to the party against whom the  
 2362 judgment or decree is entered:

2363 (a) The amount paid for the tax deed and all taxes paid  
 2364 upon the land, together with 12 percent interest thereon per  
 2365 year from the date of the issuance of the tax deed;

2366 (b) All legal expenses in obtaining the tax deed,  
 2367 including publication of notice and clerk's fees for issuing and  
 2368 recording the tax deed; and

2369 (c) The fair cash value of all maintenance and permanent  
 2370 improvements made upon the land by the holders under the tax  
 2371 deed. ~~If, in an action at law or in equity involving the~~  
 2372 ~~validity of any tax deed, the court holds that the tax deed was~~  
 2373 ~~invalid at the time of its issuance and that title to the land~~  
 2374 ~~therein described did not vest in the tax deed holder , then, if~~  
 2375 ~~the taxes for which the land was sold and upon which the tax~~  
 2376 ~~deed was issued had not been paid prior to issuance of the deed,~~  
 2377 ~~the party in whose favor the judgment or decree in the suit is~~  
 2378 ~~entered shall pay to the party against whom the judgment or~~  
 2379 ~~decree is entered the amount paid for the tax deed and all taxes~~  
 2380 ~~paid upon the land, together with 12 percent interest thereon~~

2381 ~~per year from the date of the issuance of the tax deed and all~~  
 2382 ~~legal expenses in obtaining the tax deed, including publication~~  
 2383 ~~of notice and clerk's fees for issuing and recording the tax~~  
 2384 ~~deed, and also the fair cash value of all permanent improvements~~  
 2385 ~~made upon the land by the holders under the tax deed.~~

2386 (2) In an action to challenge the validity of a tax deed,  
 2387 the prevailing party is entitled to all reasonable litigation  
 2388 expenses including attorney's fees.

2389 (3) The court shall determine the amount of the expenses  
 2390 for which a party shall be reimbursed. ~~and the fair cash value~~  
 2391 ~~of improvements shall be ascertained and found upon the trial of~~  
 2392 ~~the action, and~~ The tax deed holder or anyone holding under the  
 2393 tax deed has thereunder shall have a prior lien on upon the land  
 2394 for the payment of the expenses that must be reimbursed to such  
 2395 persons sums.

2396 Section 53. Section 192.0105, Florida Statutes, is amended  
 2397 to read:

2398 192.0105 Taxpayer rights.—There is created a Florida  
 2399 Taxpayer's Bill of Rights for property taxes and assessments to  
 2400 guarantee that the rights, privacy, and property of the  
 2401 taxpayers of this state are adequately safeguarded and protected  
 2402 during tax levy, assessment, collection, and enforcement  
 2403 processes administered under the revenue laws of this state. The  
 2404 Taxpayer's Bill of Rights compiles, in one document, brief but  
 2405 comprehensive statements that summarize the rights and  
 2406 obligations of the property appraisers, tax collectors, clerks  
 2407 of the court, local governing boards, the Department of Revenue,  
 2408 and taxpayers. Additional rights afforded to payors of taxes and

2409 assessments imposed under the revenue laws of this state are  
 2410 provided in s. 213.015. The rights afforded taxpayers to assure  
 2411 that their privacy and property are safeguarded and protected  
 2412 during tax levy, assessment, and collection are available only  
 2413 insofar as they are implemented in other parts of the Florida  
 2414 Statutes or rules of the Department of Revenue. The rights so  
 2415 guaranteed to state taxpayers in the Florida Statutes and the  
 2416 departmental rules include:

2417 (1) THE RIGHT TO KNOW.—

2418 (a) The right to be sent a ~~mailed~~ notice of proposed  
 2419 property taxes and proposed or adopted non-ad valorem  
 2420 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
 2421 (13)(a), and 200.069). The notice must also inform the taxpayer  
 2422 that the final tax bill may contain additional non-ad valorem  
 2423 assessments (see s. 200.069(9)).

2424 (b) The right to notification of a public hearing on each  
 2425 taxing authority's tentative budget and proposed millage rate  
 2426 and advertisement of a public hearing to finalize the budget and  
 2427 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2428 (c) The right to advertised notice of the amount by which  
 2429 the tentatively adopted millage rate results in taxes that  
 2430 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
 2431 The right to notification ~~by first-class mail~~ of a comparison of  
 2432 the amount of the taxes to be levied from the proposed millage  
 2433 rate under the tentative budget change, compared to the previous  
 2434 year's taxes, and also compared to the taxes that would be  
 2435 levied if no budget change is made (see ss. 200.065(2)(b) and  
 2436 200.069(2), (3), (4), and (8)).

2437 (d) The right that the adopted millage rate will not  
 2438 exceed the tentatively adopted millage rate. If the tentative  
 2439 rate exceeds the proposed rate, each taxpayer shall be mailed  
 2440 notice comparing his or her taxes under the tentatively adopted  
 2441 millage rate to the taxes under the previously proposed rate,  
 2442 before a hearing to finalize the budget and adopt millage (see  
 2443 s. 200.065(2)(d)).

2444 (e) The right to be sent notice by first-class mail of a  
 2445 non-ad valorem assessment hearing at least 20 days before the  
 2446 hearing with pertinent information, including the total amount  
 2447 to be levied against each parcel. All affected property owners  
 2448 have the right to appear at the hearing and to file written  
 2449 objections with the local governing board (see s. 197.3632(4)(b)  
 2450 and (c) and (10)(b)2.b.).

2451 (f) The right of an exemption recipient to be sent a  
 2452 renewal application for that exemption, the right to a receipt  
 2453 for homestead exemption claim when filed, and the right to  
 2454 notice of denial of the exemption (see ss. 196.011(6),  
 2455 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2456 (g) The right, on property determined not to have been  
 2457 entitled to homestead exemption in a prior year, to notice of  
 2458 intent from the property appraiser to record notice of tax lien  
 2459 and the right to pay tax, penalty, and interest before a tax  
 2460 lien is recorded for any prior year (see s. 196.161(1)(b)).

2461 (h) The right to be informed during the tax collection  
 2462 process, including: notice of tax due; notice of back taxes;  
 2463 notice of late taxes and assessments and consequences of  
 2464 nonpayment; opportunity to pay estimated taxes and non-ad



2465 valorem assessments when the tax roll will not be certified in  
 2466 time; notice when interest begins to accrue on delinquent  
 2467 provisional taxes; notice of the right to prepay estimated taxes  
 2468 by installment; a statement of the taxpayer's estimated tax  
 2469 liability for use in making installment payments; and notice of  
 2470 right to defer taxes and non-ad valorem assessments on homestead  
 2471 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),  
 2472 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),  
 2473 193.1145(10)(a), and 197.254(1)).

2474 (i) The right to an advertisement in a newspaper listing  
 2475 names of taxpayers who are delinquent in paying tangible  
 2476 personal property taxes, with amounts due, and giving notice  
 2477 that interest is accruing at 18 percent and that, unless taxes  
 2478 are paid, warrants will be issued, prior to petition made with  
 2479 the circuit court for an order to seize and sell property (see  
 2480 s. 197.402(2)).

2481 (j) The right to be sent a ~~mailed~~ notice when a petition  
 2482 has been filed with the court for an order to seize and sell  
 2483 property and the right to be mailed notice, and to be served  
 2484 notice by the sheriff, before the date of sale, that application  
 2485 for tax deed has been made and property will be sold unless back  
 2486 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and  
 2487 197.522(1)(a) and (2)).

2488 (k) The right to have certain taxes and special  
 2489 assessments levied by special districts individually stated on  
 2490 the "Notice of Proposed Property Taxes and Proposed or Adopted  
 2491 Non-Ad Valorem Assessments" (see s. 200.069).  
 2492

2493 Notwithstanding the right to information contained in this  
 2494 subsection, under s. 197.122 property owners are held to know  
 2495 that property taxes are due and payable annually and are charged  
 2496 with a duty to ascertain the amount of current and delinquent  
 2497 taxes and obtain the necessary information from the applicable  
 2498 governmental officials.

2499 (2) THE RIGHT TO DUE PROCESS.—

2500 (a) The right to an informal conference with the property  
 2501 appraiser to present facts the taxpayer considers to support  
 2502 changing the assessment and to have the property appraiser  
 2503 present facts supportive of the assessment upon proper request  
 2504 of any taxpayer who objects to the assessment placed on his or  
 2505 her property (see s. 194.011(2)).

2506 (b) The right to petition the value adjustment board over  
 2507 objections to assessments, denial of exemption, denial of  
 2508 agricultural classification, denial of historic classification,  
 2509 denial of high-water recharge classification, disapproval of tax  
 2510 deferral, and any penalties on deferred taxes imposed for  
 2511 incorrect information willfully filed. Payment of estimated  
 2512 taxes does not preclude the right of the taxpayer to challenge  
 2513 his or her assessment (see ss. 194.011(3), 196.011(6) and  
 2514 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
 2515 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2516 (c) The right to file a petition for exemption or  
 2517 agricultural classification with the value adjustment board when  
 2518 an application deadline is missed, upon demonstration of  
 2519 particular extenuating circumstances for filing late (see ss.  
 2520 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

2521 (d) The right to prior notice of the value adjustment  
 2522 board's hearing date and the right to the hearing within 4 hours  
 2523 of scheduled time (see s. 194.032(2)).

2524 (e) The right to notice of date of certification of tax  
 2525 rolls and receipt of property record card if requested (see ss.  
 2526 193.122(2) and (3) and 194.032(2)).

2527 (f) The right, in value adjustment board proceedings, to  
 2528 have all evidence presented and considered at a public hearing  
 2529 at the scheduled time, to be represented by an attorney or  
 2530 agent, to have witnesses sworn and cross-examined, and to  
 2531 examine property appraisers or evaluators employed by the board  
 2532 who present testimony (see ss. 194.034(1)(a) and (c) and (4),  
 2533 and 194.035(2)).

2534 (g) The right to be sent ~~mailed~~ a timely written decision  
 2535 by the value adjustment board containing findings of fact and  
 2536 conclusions of law and reasons for upholding or overturning the  
 2537 determination of the property appraiser, and the right to  
 2538 advertised notice of all board actions, including appropriate  
 2539 narrative and column descriptions, in brief and nontechnical  
 2540 language (see ss. 194.034(2) and 194.037(3)).

2541 (h) The right at a public hearing on non-ad valorem  
 2542 assessments or municipal special assessments to provide written  
 2543 objections and to provide testimony to the local governing board  
 2544 (see ss. 197.3632(4)(c) and 170.08).

2545 (i) The right to bring action in circuit court to contest  
 2546 a tax assessment or appeal value adjustment board decisions to  
 2547 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
 2548 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2549 (3) THE RIGHT TO REDRESS.—

2550 (a) The right to discounts for early payment on all taxes

2551 and non-ad valorem assessments collected by the tax collector,

2552 except for partial payments as defined in s. 197.374, the right

2553 to pay installment payments with discounts, and the right to pay

2554 delinquent personal property taxes under a ~~an installment~~

2555 payment program when implemented by the county tax collector

2556 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and

2557 197.4155).

2558 (b) The right, upon filing a challenge in circuit court

2559 and paying taxes admitted in good faith to be owing, to be

2560 issued a receipt and have suspended all procedures for the

2561 collection of taxes until the final disposition of the action

2562 (see s. 194.171(3)).

2563 (c) The right to have penalties reduced or waived upon a

2564 showing of good cause when a return is not intentionally filed

2565 late, and the right to pay interest at a reduced rate if the

2566 court finds that the amount of tax owed by the taxpayer is

2567 greater than the amount the taxpayer has in good faith admitted

2568 and paid (see ss. 193.072(4) and 194.192(2)).

2569 (d) The right to a refund when overpayment of taxes has

2570 been made under specified circumstances (see ss. 193.1145(8)(e)

2571 and 197.182(1)).

2572 (e) The right to an extension to file a tangible personal

2573 property tax return upon making proper and timely request (see

2574 s. 193.063).

2575 (f) The right to redeem real property and redeem tax

2576 certificates at any time before full payment for a tax deed is

2577 made to the clerk of the court, including documentary stamps and  
 2578 recording fees ~~issued~~, and the right to have tax certificates  
 2579 canceled if sold where taxes had been paid or if other error  
 2580 makes it void or correctable. Property owners have the right to  
 2581 be free from contact by a certificateholder for 2 years after  
 2582 April 1 of the year the tax certificate is issued (see ss.  
 2583 197.432 (13) and (14) ~~(14)~~ and ~~(15)~~, 197.442 (1), 197.443, and  
 2584 197.472 (1) and (6) ~~(7)~~).

2585 (g) The right of the taxpayer, property appraiser, tax  
 2586 collector, or the department, as the prevailing party in a  
 2587 judicial or administrative action brought or maintained without  
 2588 the support of justiciable issues of fact or law, to recover all  
 2589 costs of the administrative or judicial action, including  
 2590 reasonable attorney's fees, and of the department and the  
 2591 taxpayer to settle such claims through negotiations (see ss.  
 2592 57.105 and 57.111).

2593 (4) THE RIGHT TO CONFIDENTIALITY.—

2594 (a) The right to have information kept confidential,  
 2595 including federal tax information, ad valorem tax returns,  
 2596 social security numbers, all financial records produced by the  
 2597 taxpayer, Form DR-219 returns for documentary stamp tax  
 2598 information, and sworn statements of gross income, copies of  
 2599 federal income tax returns for the prior year, wage and earnings  
 2600 statements (W-2 forms), and other documents (see ss. 192.105,  
 2601 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2602 (b) The right to limiting access to a taxpayer's records by a  
 2603 property appraiser, the Department of Revenue, and the Auditor  
 2604 General only to those instances in which it is determined that

CS/HB 355

2011

2605 such records are necessary to determine either the  
 2606 classification or the value of taxable nonhomestead property  
 2607 (see s. 195.027(3)).

2608 Section 54. Paragraph (d) of subsection (3) of section  
 2609 194.011, Florida Statutes, is amended to read:

2610 194.011 Assessment notice; objections to assessments.—

2611 (3) A petition to the value adjustment board must be in  
 2612 substantially the form prescribed by the department.

2613 Notwithstanding s. 195.022, a county officer may not refuse to  
 2614 accept a form provided by the department for this purpose if the  
 2615 taxpayer chooses to use it. A petition to the value adjustment  
 2616 board shall describe the property by parcel number and shall be  
 2617 filed as follows:

2618 (d) The petition may be filed, as to valuation issues, at  
 2619 any time during the taxable year on or before the 25th day  
 2620 following the mailing of notice by the property appraiser as  
 2621 provided in subsection (1). With respect to an issue involving  
 2622 the denial of an exemption, an agricultural or high-water  
 2623 recharge classification application, an application for  
 2624 classification as historic property used for commercial or  
 2625 certain nonprofit purposes, or a deferral, the petition must be  
 2626 filed at any time during the taxable year on or before the 30th  
 2627 day following the mailing of the notice by the property  
 2628 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
 2629 196.193 or notice by the tax collector under s. 197.2425  
 2630 ~~197.253~~.

2631 Section 55. Subsection (1) of section 194.013, Florida  
 2632 Statutes, is amended to read:

2633 194.013 Filing fees for petitions; disposition; waiver.—  
 2634 (1) If so required by resolution of the value adjustment  
 2635 board, a petition filed pursuant to s. 194.011 shall be  
 2636 accompanied by a filing fee to be paid to the clerk of the value  
 2637 adjustment board in an amount determined by the board not to  
 2638 exceed \$15 for each separate parcel of property, real or  
 2639 personal, covered by the petition and subject to appeal.  
 2640 However, no such filing fee may be required with respect to an  
 2641 appeal from the disapproval of homestead exemption under s.  
 2642 196.151 or from the denial of tax deferral under s. 197.2425  
 2643 ~~197.253~~. Only a single filing fee shall be charged under this  
 2644 section as to any particular parcel of property despite the  
 2645 existence of multiple issues and hearings pertaining to such  
 2646 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)  
 2647 or (f), a single filing fee shall be charged. Such fee shall be  
 2648 calculated as the cost of the special magistrate for the time  
 2649 involved in hearing the joint petition and shall not exceed \$5  
 2650 per parcel. Said fee is to be proportionately paid by affected  
 2651 parcel owners.

2652 Section 56. Subsection (12) of section 196.011, Florida  
 2653 Statutes, is amended to read:

2654 196.011 Annual application required for exemption.—

2655 (12) Notwithstanding subsection (1), if ~~when~~ the owner of  
 2656 property otherwise entitled to a religious exemption from ad  
 2657 valorem taxation fails to timely file an application for  
 2658 exemption, and because of a misidentification of property  
 2659 ownership on the property tax roll the owner is not properly  
 2660 notified of the tax obligation by the property appraiser and the

CS/HB 355

2011

2661 tax collector, the owner of the property may file an application  
 2662 for exemption with the property appraiser. The property  
 2663 appraiser must consider the application, and if he or she  
 2664 determines the owner of the property would have been entitled to  
 2665 the exemption had the property owner timely applied, the  
 2666 property appraiser must grant the exemption. Any taxes assessed  
 2667 on such property shall be canceled, and if paid, refunded. Any  
 2668 tax certificates outstanding on such property shall be canceled  
 2669 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2670 Section 57. Subsection (1) of section 197.374, Florida  
 2671 Statutes, is amended to read:

2672 197.374 Partial payment of current year taxes.—

2673 (1) As used in this section, the term "partial payment"  
 2674 means a payment that is less than the full amount of taxes due.  
 2675 The term does not include payments made pursuant to s. 194.171,  
 2676 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~s. 197.303~~.

2677 Section 58. Section 197.603, Florida Statutes, is created  
 2678 to read:

2679 197.603 Declaration of legislative findings and intent.—

2680 The Legislature finds that the state has a strong interest in  
 2681 ensuring due process and public confidence in a uniform, fair,  
 2682 efficient, and accountable collection of property taxes by  
 2683 county tax collectors. Therefore, tax collections shall be  
 2684 supervised by the Department of Revenue pursuant to s.  
 2685 195.002(1). The Legislature intends that the property tax  
 2686 collection authorized by this chapter under s. 9(a), Art. VII of  
 2687 the State Constitution be free from the influence or the  
 2688 appearance of influence of the local governments that levy



CS/HB 355

2011

2689 property taxes and receive property tax revenues.

2690 Section 59. Sections 197.202, 197.242, 197.304, 197.3041,  
 2691 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
 2692 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
 2693 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
 2694 repealed.

2695 Section 60. This act shall take effect July 1, 2011.