

By Senator Thrasher

8-00294A-11

2011478

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

8-00294A-11

2011478

30 for electronic tax deed programs or services; amending
31 s. 197.542, F.S.; revising the minimum deposit after
32 becoming the highest bidder for a tax deed; requiring
33 a clerk to readvertise the sale of a tax deed if a
34 previous buyer failed to make full payment for the tax
35 deed; creating s. 197.146, F.S.; authorizing tax
36 collectors to issue certificates of correction to tax
37 rolls and outstanding delinquent taxes for
38 uncollectable personal property accounts; requiring
39 the tax collector to notify the property appraiser;
40 providing construction; creating ss. 197.2421 and
41 197.2423, F.S., transferring, renumbering, and
42 amending ss. 197.253, 197.303, and 197.3071, F.S., and
43 amending ss. 197.243, 197.252, 197.254, 197.262,
44 197.263, 197.272, 197.282, 197.292, 197.301, and
45 197.312, F.S.; revising, updating, and consolidating
46 provisions of ch. 197, F.S., relating to deferral of
47 tax payments for real property, homestead property,
48 recreational and commercial working waterfront
49 property, and affordable rental property; creating s.
50 197.4725, F.S.; providing authorization and
51 requirements for purchase of county-held tax
52 certificates; specifying required amounts to be paid;
53 providing for fees; providing for electronic services;
54 amending s. 192.0105, F.S.; providing that the right
55 to a discount for the early payment of taxes does not
56 apply to certain partial payments of taxes; clarifying
57 a taxpayer's right to redeem real property and tax
58 certificates; clarifying that a property owner may not

8-00294A-11

2011478

59 be contacted by the holder of a tax certificate for 2
60 years following the date the certificate is issued;
61 providing that s. 197.122, F.S., applies in certain
62 circumstances; providing for the obligation of the
63 property owner to obtain certain information;
64 correcting cross-references; amending ss. 194.011,
65 194.013, and 196.011, F.S.; correcting cross-
66 references; creating s. 197.603, F.S.; providing
67 legislative intent; repealing s. 197.202, F.S.,
68 relating to destruction of 20-year-old tax receipts;
69 repealing s. 197.242, F.S., relating to a short title;
70 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,
71 197.3044, 197.3045, 197.3046, 197.3047, 197.307,
72 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
73 197.3077, 197.3078, and 197.3079, F.S., relating to
74 deferrals of tax payments; providing an effective
75 date.

76

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

78

79 Section 1. Section 95.051, Florida Statutes, is amended to
80 read:

81 95.051 When limitations tolled.—

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

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

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

8-00294A-11

2011478

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

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

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

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

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

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

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

111
112 Paragraphs (a)-(c) shall not apply if service of process or
113 service by publication can be made in a manner sufficient to
114 confer jurisdiction to grant the relief sought. This section
115 shall not be construed to limit the ability of any person to
116 initiate an action within 30 days after ~~of~~ the lifting of an

8-00294A-11

2011478

117 automatic stay issued in a bankruptcy action as is provided in
118 11 U.S.C. s. 108(c).

119 (2) A ~~No~~ disability or other reason does not shall toll the
120 running of any statute of limitations except those specified in
121 this section, s. 95.091, the Florida Probate Code, or the
122 Florida Guardianship Law.

123 Section 2. Section 197.102, Florida Statutes, is amended to
124 read:

125 197.102 Definitions.—

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

128 (a) "Awarded" means the time when the tax collector or a
129 designee determines and announces verbally or through the
130 closing of the bid process in a live or an electronic auction
131 that a buyer has placed the winning bid on a tax certificate at
132 a tax certificate sale.

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

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

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

142 (e) "Random number generator" means a computational device
143 that generates a sequence of numbers that lack any pattern and
144 is used to resolve a tie when multiple bidders have bid the same
145 lowest amount by assigning a number to each of the tied bidders

8-00294A-11

2011478

146 and randomly determining which one of those numbers is the
147 winner.

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

155 (g)~~(4)~~ "Tax notice" means the paper or electronic tax bill
156 sent to taxpayers for payment of any taxes or special
157 assessments collected pursuant to this chapter, or the bill sent
158 to taxpayers for payment of the total of ad valorem taxes and
159 non-ad valorem assessments collected pursuant to s. 197.3632.

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

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

164 (2)~~(7)~~ If when a local government uses the method ~~set forth~~
165 in s. 197.3632 to levy, collect, or enforce a non-ad valorem
166 assessment, the following definitions ~~shall~~ apply:

167 (a) "Ad valorem tax roll" means the roll prepared by the
168 property appraiser and certified to the tax collector for
169 collection.

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

173 Section 3. Section 197.122, Florida Statutes, is amended to
174 read:

8-00294A-11

2011478

175 197.122 Lien of taxes; ~~dates;~~ application.-

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

8-00294A-11

2011478

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

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

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

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

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

221 (3) A property appraiser may also correct a material
222 mistake of fact relating to an essential condition of the
223 subject property to reduce an assessment if to do so requires
224 only the exercise of judgment as to the effect of the mistake of
225 fact on the assessed or taxable value of the property ~~that~~
226 ~~mistake of fact.~~

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

230 1. Environmental restrictions, zoning restrictions, or
231 restrictions on permissible use;

232 2. Acreage;

8-00294A-11

2011478

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

235 4. Access to usable land;

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

239 6. Depreciation of the property that was based on a latent
 240 defect of the property which existed but was not readily
 241 discernible by inspection on January 1, but not depreciation
 242 ~~resulting~~ from any other cause.

243 (b) The material mistake of fact may be corrected by the
 244 property appraiser, in the same ~~like~~ manner as provided by law
 245 for performing the act in the first place only within 1 year
 246 after the approval of the tax roll pursuant to s. 193.1142. ~~If,~~
 247 ~~and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab initio
 248 and does not affect ~~in no way affects any process by law for~~ the
 249 enforcement of the collection of the any tax. If the ~~such a~~
 250 correction results in a refund of taxes paid on the basis of an
 251 erroneous assessment included ~~contained~~ on the current year's
 252 tax roll ~~for years beginning January 1, 1999, or later,~~ the
 253 property appraiser, ~~at his or her option,~~ may request ~~that~~ the
 254 department to pass upon the refund request pursuant to s.
 255 197.182 or may submit the correction and refund order directly
 256 to the tax collector ~~for action~~ in accordance with the notice
 257 provisions of s. 197.182(2). Corrections to tax rolls for
 258 previous ~~prior~~ years which ~~would~~ result in refunds must be made
 259 pursuant to s. 197.182.

260 Section 4. Section 197.123, Florida Statutes, is amended to
 261 read:

8-00294A-11

2011478

262 197.123 Correcting Erroneous returns; notification of
263 property appraiser.—If a ~~any~~ tax collector has reason to believe
264 that a ~~any~~ taxpayer has filed an erroneous or incomplete
265 statement of her or his personal property or has not disclosed
266 ~~returned the full amount of all of~~ her or his property subject
267 to taxation, the collector must ~~shall~~ notify the property
268 appraiser of the erroneous or incomplete statement.

269 Section 5. Section 197.146, Florida Statutes, is created to
270 read:

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

282 Section 6. Section 197.162, Florida Statutes, is amended to
283 read:

284 197.162 Tax discount payment periods ~~Discounts; amount and~~
285 ~~time.~~—

286 (1) For ~~On~~ all taxes assessed on the county tax rolls and
287 collected by the county tax collector, discounts for payments
288 made before delinquency ~~early payment thereof~~ shall be at the
289 rate of 4 percent in the month of November or at any time within
290 30 days after the sending ~~mailing~~ of the original tax notice; 3

8-00294A-11

2011478

291 percent in the following month of December; 2 percent in the
292 following month of January; 1 percent in the following month of
293 February; and zero percent in the following month of March or
294 within 30 days before ~~prior to~~ the date of delinquency if the
295 date of delinquency is after April 1.

296 (2) ~~If~~ ~~When~~ a taxpayer makes a request to have the original
297 tax notice corrected, the discount rate for early payment
298 applicable at the time of the request ~~for correction is made~~
299 applies ~~shall apply~~ for 30 days after the sending ~~mailing~~ of the
300 corrected tax notice.

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

305 (4) ~~If the~~ ~~For the purposes of this section, when a~~
306 discount period ends on a Saturday, Sunday, or legal holiday,
307 the discount period, including the zero percent period, extends
308 ~~shall be extended~~ to the next working day, if payment is
309 delivered to the ~~a~~ designated collection office of the tax
310 collector.

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

313 197.172 Interest rate; calculation and minimum.—

314 (2) The maximum rate of interest on a tax certificate is
315 ~~shall be~~ 18 percent per year. ~~‡~~ However, a tax certificate may
316 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory interest
317 ~~charge~~ as provided by s. 197.472(2) may not be levied during the
318 60-day period following ~~of time from~~ the date of delinquency,
319 except for the 3 percent mandatory interest charged ~~charge~~ under

8-00294A-11

2011478

320 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
321 ~~shall bear interest nor shall the mandatory charge as provided~~
322 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
323 ~~provided herein, except as to those tax certificates upon which~~
324 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
325 ~~been collected and paid.~~

326 (4) Interest shall be calculated ~~Except as provided in s.~~
327 ~~197.262 with regard to deferred payment tax certificates,~~
328 ~~interest to be accrued pursuant to this chapter shall be~~
329 ~~calculated monthly from the first day of each month.~~

330 Section 8. Subsections (1), (2), and (3) of section
331 197.182, Florida Statutes, are amended to read:

332 197.182 Department of Revenue to pass upon and order
333 refunds.—

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

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

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

341 3. ~~When~~ A bona fide controversy exists between the tax
342 collector and the taxpayer as to the liability of the taxpayer
343 for the payment of the tax claimed to be due, the taxpayer pays
344 the amount claimed by the tax collector to be due, and it is
345 finally adjudged by a court of competent jurisdiction that the
346 taxpayer was not liable for the payment of the tax or any part
347 thereof.

348 4. ~~When~~ A payment for a delinquent tax has been made in

8-00294A-11

2011478

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

362 5. A payment for a tax that has not become delinquent, has
363 been made in error by a taxpayer to the tax collector and within
364 18 months after the date of the erroneous payment and before any
365 transfer of the assessed property to a third party for
366 consideration, the party seeking a refund makes a demand for
367 reimbursement of the erroneous payment upon the owner of the
368 property on which the taxes were erroneously paid, and
369 reimbursement of the erroneous payment is not received within 45
370 days after such demand. The demand for reimbursement must be
371 sent by certified mail, return receipt requested, and a copy of
372 the demand must be sent to the tax collector. If the payment was
373 made in error by the taxpayer because of an error in the tax
374 notice sent to the taxpayer, refund must be made as provided in
375 paragraph (d).

376 6.5. A ~~When any~~ payment is ~~has been~~ made for a tax
377 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or

8-00294A-11

2011478

378 amended or is ~~are~~ subsequently determined to be void under s.
379 197.443.

380 (b) ~~1. These~~ Refunds that have been ordered by a court and
381 ~~these~~ refunds that do not result from changes made in the
382 assessed value on a tax roll certified to the tax collector
383 shall be made directly by the tax collector without order from
384 the department and shall be made from undistributed funds
385 without approval of the various taxing authorities.

386 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
387 retained by the tax collector unless a written claim for a
388 refund is received from the taxpayer. Overpayments of more than
389 \$10 ~~over \$5~~ resulting from taxpayer error, if identified
390 determined within 12 months ~~the 4-year period of limitation~~,
391 shall ~~are to~~ be automatically refunded to the taxpayer. Such
392 refunds do not require approval from the department.

393 (d) ~~2. If~~ When a payment has been made in error by a
394 taxpayer ~~to the tax collector~~ because of an error in the tax
395 notice sent to the taxpayer, refund must be made directly by the
396 tax collector and does not require approval from the department.
397 At the request of the taxpayer, the amount paid in error may be
398 applied by the tax collector to the taxes for which the taxpayer
399 is actually liable.

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

405 (f) ~~(d)~~ Upon receipt of the department's written denial of a
406 ~~the~~ refund, the tax collector shall issue the denial in writing

8-00294A-11

2011478

407 to the taxpayer.

408 (g)~~(e)~~ If funds are available from current receipts ~~and,~~
409 subject to subsection (3) ~~and, if~~ a refund is approved, the
410 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
411 after a claim for refund is made, unless the tax collector,
412 property appraiser, or department states good cause for
413 remitting the refund after that date. The time periods ~~times~~
414 stated in this paragraph and paragraphs (i) ~~(f)~~ through (l) ~~(j)~~
415 are directory and may be extended by a maximum of an additional
416 60 days if good cause is stated.

417 (h)~~(f)~~ If the taxpayer contacts the property appraiser
418 first, the property appraiser shall refer the taxpayer to the
419 tax collector.

420 (i)~~(g)~~ If a correction to the roll by the property
421 appraiser is required as a condition for the refund, the tax
422 collector shall, within 30 days, advise the property appraiser
423 of the taxpayer's application for a refund and forward the
424 application to the property appraiser.

425 (j)~~(h)~~ The property appraiser has 30 days after receipt of
426 the form from the tax collector to correct the roll if a
427 correction is permissible by law. Within ~~After~~ the 30-day period
428 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax
429 collector in writing of whether ~~or not~~ the roll has been
430 corrected and state, ~~stating~~ the reasons why the roll was
431 corrected or not corrected.

432 (k)~~(i)~~ If the refund requires ~~is not one that can be~~
433 ~~directly acted upon by the tax collector, for which~~ an order
434 from the department ~~is required~~, the tax collector shall forward
435 the claim for refund to the department upon receipt of the

8-00294A-11

2011478

436 correction from the property appraiser or 30 days after the
437 claim for refund, whichever occurs first. This provision does
438 not apply to corrections resulting in refunds of less than
439 \$2,500 ~~\$400~~, which the tax collector shall make directly,
440 without order from the department, ~~and~~ from undistributed funds,
441 ~~and may make~~ without approval of the various taxing authorities.

442 (1) ~~(j)~~ The department shall approve or deny a claim for a
443 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~
444 ~~tax collector~~ the claim from the tax collector ~~for refund~~,
445 unless good cause is stated for delaying the approval or denial
446 beyond that date.

447 (m) ~~(k)~~ Subject to and after meeting the requirements of s.
448 194.171 and this section, an action to contest a denial of
449 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
450 the date the tax collector sends ~~issues~~ the denial to the
451 taxpayer, ~~which notice must be sent by certified mail, or 4~~
452 ~~years after January 1 of the year for which the taxes were paid,~~
453 ~~whichever is later.~~ The tax collector may send notice of the
454 denial electronically or by postal mail. Electronic transmission
455 may be used only with the express consent of the property owner.
456 If the notice of denial is sent electronically and is returned
457 as undeliverable, a second notice must be sent. However, the
458 original electronic transmission is the official mailing for
459 purpose of this section.

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

463 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the
464 department ~~it~~ shall forward a copy of its order to the tax

8-00294A-11

2011478

465 collector who shall ~~then~~ determine the pro rata share due by
466 each taxing authority. The tax collector shall make the refund
467 from undistributed funds held for that taxing authority and
468 shall identify such refund as a reduction in the next
469 distribution. If the undistributed funds are not sufficient for
470 the refund, the tax collector shall notify the taxing authority
471 of the shortfall. The taxing authority shall: ~~and certify to the~~
472 ~~county, the district school board, each municipality, and the~~
473 ~~governing body of each taxing district, their pro rata shares of~~
474 ~~such refund, the reason for the refund, and the date the refund~~
475 ~~was ordered by the department.~~

476 ~~(b) The board of county commissioners, the district school~~
477 ~~board, each municipality, and the governing body of each taxing~~
478 ~~district shall comply with the order of the department in the~~
479 ~~following manner:~~

480 ~~1. Authorize the tax collector to make refund from~~
481 ~~undistributed funds held for that taxing authority by the tax~~
482 ~~collector;~~

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

486 ~~(b)3.~~ Notify the tax collector that the taxing authority
487 does not have funds currently available and provide for the
488 payment of the refund in its budget for the next ~~ensuing~~ year
489 ~~funds for the payment of the refund.~~

490 (3) A refund ordered by the department pursuant to this
491 section shall be made by the tax collector in one aggregate
492 amount composed of all the pro rata shares of the several taxing
493 authorities concerned, except that a partial refund is allowed

8-00294A-11

2011478

494 if ~~when~~ one or more of the taxing authorities concerned do not
495 have funds currently available to pay their pro rata shares of
496 the refund and this would cause an unreasonable delay in the
497 total refund. A statement by the tax collector explaining the
498 refund shall accompany the refund payment. If ~~When~~ taxes become
499 delinquent as a result of a refund pursuant to subparagraph
500 (1)(a)5. ~~subparagraph (1)(a)4.~~ or paragraph (1)(d) subparagraph
501 ~~(1)(b)2.~~, the tax collector shall notify the property owner that
502 the taxes have become delinquent and that a tax certificate will
503 be sold if the taxes are not paid within 30 days after the date
504 of delinquency.

505 Section 9. Subsections (1), (3), and (5) of section
506 197.222, Florida Statutes, are amended to read:

507 197.222 Prepayment of estimated tax by installment method.—

508 (1) Taxes collected pursuant to this chapter may be prepaid
509 in installments as provided in this section. A taxpayer may
510 elect to prepay by installments for each tax notice for ~~with~~
511 taxes estimated to be more than \$100. A taxpayer who elects to
512 prepay ~~taxes~~ shall make payments based upon an estimated tax
513 equal to the actual taxes levied upon the subject property in
514 the prior year. In order to prepay by installments, the ~~Such~~
515 taxpayer must ~~shall~~ complete and file an application for each
516 tax notice ~~to prepay such taxes by installment~~ with the tax
517 collector on or before April 30 ~~prior to May 1~~ of the year in
518 which the taxpayer elects to prepay the ~~taxes in installments~~
519 ~~pursuant to this section. The application shall be made on forms~~
520 ~~supplied by the department and provided to the taxpayer by the~~
521 ~~tax collector.~~ After submission of an initial application, a
522 taxpayer is ~~shall~~ not be required to submit additional annual

8-00294A-11

2011478

523 applications as long as he or she continues to elect to prepay
524 taxes in installments ~~pursuant to this section~~. However, if in
525 any year the taxpayer does not so elect, reapplication ~~is shall~~
526 ~~be~~ required for a subsequent election ~~to do so~~. Installment
527 payments shall be made according to the following schedule:

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

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

542 (c) The third payment of one-quarter of the total amount of
543 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~~ December 31 of the year in which taxes
546 are assessed. A 3 percent ~~3-percent~~ discount applied against the
547 amount of the installment shall be granted for such payment.

548 (d) The fourth payment of one-quarter of the total amount
549 of estimated taxes due, plus one-half of any adjustment made
550 pursuant to a determination of actual tax liability, ~~must shall~~
551 be made by ~~not later than~~ March 31 following the year in which

8-00294A-11

2011478

552 taxes are assessed. A ~~No~~ discount may not ~~shall~~ be granted for
553 such payment.

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

561 (3) Upon receiving a taxpayer's application for
562 participation in the prepayment installment plan, and ~~the tax~~
563 ~~collector shall mail to the taxpayer a statement of the~~
564 ~~taxpayer's estimated tax liability which shall be equal to the~~
565 ~~actual taxes levied on the subject property in the preceding~~
566 ~~year; such statement shall indicate the amount of each quarterly~~
567 ~~installment after application of the discount rates provided in~~
568 ~~this section, and a payment schedule, based upon the schedule~~
569 ~~provided in this section and furnished by the department. for~~
570 ~~those taxpayers who participated in the prepayment installment~~
571 ~~plan for the previous year and who are not required to reapply,~~
572 the tax collector shall send a quarterly tax notice with the
573 discount rates provided in this section according to the payment
574 schedule provided by the department ~~the statement shall be~~
575 ~~mailed by June 1. During the first month that the tax roll is~~
576 ~~open for payment of taxes, the tax collector shall mail to the~~
577 ~~taxpayer a statement which shows the amount of the remaining~~
578 ~~installment payments to be made after application of the~~
579 ~~discount rates provided in this section. The postage~~ or cost of
580 electronic mailing shall be paid out of the general fund of the

8-00294A-11

2011478

581 county, upon statement of the costs ~~thereof~~ by the tax
582 collector.

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

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

594 197.2301 Payment of taxes prior to certified roll
595 procedure.-

596 (3) Immediately upon receipt of the property appraiser's
597 certification under subsection (2), the tax collector shall
598 publish a notice ~~cause to be published~~ in a newspaper of general
599 circulation in the county ~~and shall prominently post at the~~
600 ~~courthouse door a notice~~ that the tax roll will not be certified
601 for collection before ~~prior to~~ January 1 and that payments of
602 estimated taxes may be made ~~will be allowed~~ by ~~those~~ taxpayers
603 who submit ~~tender~~ payment to the collector on or before December
604 31.

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

608 (a) If the amount of underpayment ~~or overpayment~~ is \$10 ~~\$5~~
609 or less, ~~then~~ no additional billing ~~or refund~~ is required except

8-00294A-11

2011478

610 as determined by the tax collector.

611 (b) If the amount of overpayment is more than \$10 ~~\$5~~, the
612 tax collector shall immediately refund to the person who paid
613 the estimated tax the amount of overpayment. Department ~~of~~
614 Revenue approval is ~~shall~~ not ~~be~~ required for the refund ~~of~~
615 ~~overpayment made pursuant to this subsection.~~

616 Section 11. Section 197.2421, Florida Statutes, is created
617 to read:

618 197.2421 Property tax deferral.-

619 (1) If a property owner applies for a property tax deferral
620 and meets the criteria established in this chapter, the tax
621 collector shall approve the deferral of the ad valorem taxes and
622 non-ad valorem assessments.

623 (2) Authorized property tax deferral programs are:

624 (a) Homestead tax deferral.

625 (b) Recreational and commercial working waterfront
626 deferral.

627 (c) Affordable rental housing deferral.

628 (3) Ad valorem taxes, non-ad valorem assessments, and
629 interest deferred pursuant to this chapter constitute a priority
630 lien and attach to the property in the same manner as other tax
631 liens. Deferred taxes, assessments, and interest, however, are
632 due, payable, and delinquent as provided in this chapter.

633 Section 12. Section 197.2423, Florida Statutes, is created
634 to read:

635 197.2423 Application for property tax deferral;
636 determination of approval or denial by tax collector.-

637 (1) A property owner is responsible for submitting an
638 annual application for tax deferral with the county tax

8-00294A-11

2011478

639 collector on or before March 31 following the year in which the
640 taxes and non-ad valorem assessments are assessed.

641 (2) Each applicant shall demonstrate compliance with the
642 requirements for tax deferral.

643 (3) The application for deferral shall be made upon a form
644 prescribed by the department and provided by the tax collector.
645 The tax collector may require the applicant to submit other
646 evidence and documentation deemed necessary in considering the
647 application. The application form shall advise the applicant:

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

649 (b) Of the conditions that must be met to qualify for
650 approval.

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

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

655 (4) Each application shall include a list of all
656 outstanding liens on the property and the current value of each
657 lien.

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

663 (6) The tax collector shall consider each annual
664 application for a tax deferral within 45 days after the
665 application is filed or as soon as practicable thereafter. The
666 tax collector shall exercise reasonable discretion based upon
667 applicable information available under this section. A tax

8-00294A-11

2011478

668 collector who finds that the applicant is entitled to the tax
 669 deferral shall approve the application and maintain the deferral
 670 records until the tax lien is satisfied.

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

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

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

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

682 (b) The primary mortgage financing on the property is for
 683 an amount that exceeds 70 percent of the just value of the
 684 property.

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

693 Section 13. Section 197.253, Florida Statutes, is
 694 transferred, renumbered as section 197.2425, Florida Statutes,
 695 and amended to read:

696 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral;

8-00294A-11

2011478

697 application.~~An appeal of a denied tax deferral must be made by~~
698 the property owner

699 ~~(1) The application for deferral shall be made upon a form~~
700 ~~prescribed by the department and furnished by the county tax~~
701 ~~collector. The application form shall be signed upon oath by the~~
702 ~~applicant before an officer authorized by the state to~~
703 ~~administer oaths. The tax collector may, in his or her~~
704 ~~discretion, require the applicant to submit such other evidence~~
705 ~~and documentation as deemed necessary by the tax collector in~~
706 ~~considering the application. The application form shall advise~~
707 ~~the applicant of the manner in which interest is computed. Each~~
708 ~~application form shall contain an explanation of the conditions~~
709 ~~to be met for approval and the conditions under which deferred~~
710 ~~taxes and interest become due, payable, and delinquent. Each~~
711 ~~application shall clearly state that all deferrals pursuant to~~
712 ~~this act shall constitute a lien on the applicant's homestead.~~

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

8-00294A-11

2011478

726 ~~the tax collector's office. The original notice of disapproval~~
727 ~~sent to the applicant shall advise the applicant of the right to~~
728 ~~appeal the decision of the tax collector to the value adjustment~~
729 ~~board and shall inform the applicant of the procedure for filing~~
730 ~~such an appeal.~~

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

8-00294A-11

2011478

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

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

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

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

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

772 Section 14. Section 197.243, Florida Statutes, is amended
773 to read:

774 197.243 Definitions relating to homestead property tax
775 deferral Act.—

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

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

783 Section 15. Section 197.252, Florida Statutes, is amended

8-00294A-11

2011478

784 to read:

785 197.252 Homestead tax deferral.-

786 (1) Any person who is entitled to claim homestead tax
787 exemption under ~~the provisions of s. 196.031(1)~~ may apply elect
788 to defer payment of a portion of the combined total of the ad
789 valorem taxes, ~~and any non-ad valorem assessments, and interest~~
790 accumulated on a tax certificate ~~which would be covered by a tax~~
791 ~~certificate sold under this chapter levied on that person's~~
792 ~~homestead by filing an annual application for tax deferral with~~
793 ~~the county tax collector on or before January 31 following the~~
794 ~~year in which the taxes and non-ad valorem assessments are~~
795 ~~assessed.~~ Any applicant who is entitled to receive the homestead
796 tax exemption but has waived it for any reason shall furnish,
797 ~~with the application for tax deferral,~~ a certificate of
798 eligibility to receive the exemption. Such certificate shall be
799 prepared by the county property appraiser upon request of the
800 taxpayer. ~~It shall be the burden of each applicant to~~
801 ~~affirmatively demonstrate compliance with the requirements of~~
802 ~~this section.~~

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

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

811 2. Which exceeds 3 percent of the applicant's household
812 income for the prior calendar year if the applicant is 65 years

8-00294A-11

2011478

813 old or older; or

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

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

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

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

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

819 ~~the prior calendar year is less than \$10,000, approval of such~~

820 ~~application shall defer such ad valorem taxes plus non-ad~~

821 ~~valorem assessments in their entirety.~~

822 ~~(b) If the applicant is 65 years of age or older, approval~~

823 ~~of the application shall defer that portion of the ad valorem~~

824 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~

825 ~~the applicant's household income for the prior calendar year. If~~

826 ~~any applicant's household income for the prior calendar year is~~

827 ~~less than \$10,000, or is less than the amount of the household~~

828 ~~income designated for the additional homestead exemption~~

829 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~

830 ~~older, approval of the application shall defer the ad valorem~~

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

832 (b)-(e) The household income of an applicant who applies for

833 a tax deferral before the end of the calendar year in which the

834 taxes and non-ad valorem assessments are assessed shall be for

835 the current year, adjusted to reflect estimated income for the

836 full calendar year period. The estimate of a full year's

837 household income shall be made by multiplying the household

838 income received to the date of application by a fraction, the

839 numerator being 365 and the denominator being the number of days

840 expired in the calendar year to the date of application.

841 (3) The property appraiser shall promptly notify the tax

8-00294A-11

2011478

842 collector if there is a change in ownership or the homestead
843 exemption has been denied on property that has been granted a
844 tax deferral. No tax deferral shall be granted:

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

849 ~~(b) If the primary mortgage financing on the homestead is~~
850 ~~for an amount which exceeds 70 percent of the assessed value of~~
851 ~~the homestead.~~

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

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

867 Section 16. Section 197.303, Florida Statutes, is
868 transferred, renumbered as section 197.2524, Florida Statutes,
869 and amended to read:

870 197.2524 ~~197.303~~ Ad valorem Tax deferral for recreational

8-00294A-11

2011478

871 and commercial working waterfront properties and affordable
872 rental housing property.—

873 (1) This section applies to: ~~The board of county~~
874 ~~commissioners of any county or the governing authority of any~~
875 ~~municipality may adopt an ordinance to allow for ad valorem tax~~
876 ~~deferrals for~~

877 (a) Recreational and commercial working waterfront
878 properties if the owners are engaging in the operation,
879 rehabilitation, or renovation of such properties in accordance
880 with guidelines established in this section.

881 (b) Affordable rental housing, if the owners are engaging
882 in the operation, rehabilitation, or renovation of such
883 properties in accordance with the guidelines provided in part VI
884 of chapter 420.

885 (2) The board of county commissioners of any county or the
886 governing authority of a the municipality may adopt an by
887 ordinance to may authorize the deferral of ad valorem taxes
888 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~
889 ~~commercial working waterfront~~ properties described in subsection
890 (1).

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

8-00294A-11

2011478

900 may specify the type of public lodging establishments that
 901 qualify.

902 (4) The ordinance must specify that such deferrals apply
 903 only to taxes or assessments levied by the unit of government
 904 granting the deferral. However, a deferral may not be granted
 905 for the deferrals do not apply, however, to taxes or non-ad
 906 valorem assessments defined in s. 197.3632(1)(d) levied for the
 907 payment of bonds or for ~~to~~ taxes authorized by a vote of the
 908 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
 909 Constitution.

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

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

921 1. The community redevelopment agency has previously issued
 922 instruments of indebtedness that are secured by increment
 923 revenues on deposit in the community redevelopment trust fund;
 924 and

925 2. Those instruments of indebtedness are associated with
 926 the real property applying for the deferral.

927 (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the
 928 ~~tax~~ deferral applies only ~~shall not apply~~ to the ~~an~~ amount of

8-00294A-11

2011478

929 taxes in excess of ~~equal to~~ the amount that must be deposited
 930 into the community redevelopment trust fund by the entity
 931 granting the deferral based upon the taxable value of the
 932 property upon which the deferral is being granted. Once all
 933 instruments of indebtedness that existed at the time the
 934 deferral was originally granted are no longer outstanding or
 935 have otherwise been defeased, ~~the provisions of this paragraph~~
 936 ~~shall~~ no longer applies ~~apply~~.

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

943 (d) The tax collector shall notify a community
 944 redevelopment agency of any tax deferral that has been granted
 945 on property located within the community redevelopment area of
 946 that agency.

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

950 Section 17. Section 197.3071, Florida Statutes, is
 951 transferred, renumbered as section 197.2526, Florida Statutes,
 952 and amended to read:

953 197.2526 ~~197.3071~~ Eligibility for tax deferral for
 954 affordable rental housing property.—The tax deferral authorized
 955 by s. 197.2524 ~~applies~~ ~~this section is applicable~~ only on a pro
 956 rata basis to the ad valorem taxes levied on residential units
 957 within a property which meet the following conditions:

8-00294A-11

2011478

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

962 (2) Units that are occupied by extremely-low-income
963 persons, very-low-income persons, low-income persons, or
964 moderate-income persons as these terms are defined in s.
965 420.0004.

966 Section 18. Section 197.254, Florida Statutes, is amended
967 to read:

968 197.254 Annual notification to taxpayer.—

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

977
978 ~~NOTICE TO TAXPAYERS ENTITLED~~
979 ~~TO HOMESTEAD EXEMPTION~~

980
981 ~~"If your income is low enough to meet certain conditions,~~
982 ~~you may qualify for a deferred tax payment plan on homestead~~
983 ~~property. An application to determine eligibility is available~~
984 ~~in the county tax collector's office."~~

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

8-00294A-11

2011478

987 previously granted of the accumulated sum of deferred taxes,
988 non-ad valorem assessments, and interest outstanding.

989 Section 19. Section 197.262, Florida Statutes, is amended
990 to read:

991 197.262 Deferred payment tax certificates.-

992 (1) ~~The tax collector shall notify each local governing~~
993 ~~body of the amount of taxes and non-ad valorem assessments~~
994 ~~deferred which would otherwise have been collected for such~~
995 ~~governing body. The county shall then, At a the time of the tax~~
996 ~~certificate sale held pursuant to s. 197.432, the tax collector~~
997 shall strike to the county each certificate on property for
998 which taxes have been deferred off to the county. Certificates
999 issued pursuant to this section are exempt from the public sale
1000 of tax certificates held pursuant to s. 197.432 or s. 197.4725.

1001 (2) The certificates so held by the county shall bear
1002 interest at a rate equal to the semiannually compounded rate of
1003 0.5 percent plus the average yield to maturity of the long-term
1004 fixed-income portion of the Florida Retirement System
1005 investments as of the end of the quarter preceding the date of
1006 the sale of the deferred payment tax certificates. ~~÷~~ However, the
1007 interest rate may not exceed 7 ~~9.5~~ percent.

1008 Section 20. Section 197.263, Florida Statutes, is amended
1009 to read:

1010 197.263 Change in ownership or use of property.-

1011 (1) If ~~In the event that~~ there is a change in use or
1012 ownership of tax-deferred property such that the owner is no
1013 longer eligible for the tax deferral granted ~~entitled to claim~~
1014 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
1015 or the owner ~~such person~~ fails to maintain the required fire and

8-00294A-11

2011478

1016 extended insurance coverage, the total amount of deferred taxes
1017 and interest for all ~~previous~~ years is ~~shall be~~ due and payable
1018 November 1 of the year in which the change ~~in use~~ occurs or on
1019 the date failure to maintain insurance occurs. Payment is and
1020 ~~shall be~~ delinquent on April 1 of the year following the year in
1021 which the change in use or failure to maintain insurance occurs.
1022 However, if the change in ownership is to a surviving spouse and
1023 the spouse is eligible to maintain the tax deferral on such
1024 property, the surviving spouse may continue the deferment of
1025 previously deferred taxes and interest pursuant to this chapter.

1026 ~~(2) In the event that there is a change in ownership of~~
1027 ~~tax-deferred property, the total amount of deferred taxes and~~
1028 ~~interest for all previous years shall be due and payable on the~~
1029 ~~date the change in ownership takes place and shall be delinquent~~
1030 ~~on April 1 following said date. When, however, the change in~~
1031 ~~ownership is to a surviving spouse and such spouse is eligible~~
1032 ~~to claim homestead exemption on such property pursuant to s.~~
1033 ~~196.031(1), such surviving spouse may continue the deferment of~~
1034 ~~previously deferred taxes and interest pursuant to the~~
1035 ~~provisions of this act.~~

1036 (2)~~(3)~~ Whenever the property appraiser discovers that there
1037 has been a change in the ownership or use of property that ~~which~~
1038 has been granted a tax deferral, the property appraiser shall
1039 notify the tax collector in writing of the date such change
1040 occurs, and the tax collector shall collect any taxes,
1041 assessments, and interest due ~~or delinquent.~~

1042 (3)~~(4)~~ During any year in which the total amount of
1043 deferred taxes, interest, assessments, and all other unsatisfied
1044 liens on the homestead exceeds 85 percent of the just assessed

8-00294A-11

2011478

1045 value of the homestead, the tax collector shall ~~immediately~~
 1046 notify the owner ~~of the property on which taxes and interest~~
 1047 ~~have been deferred~~ that the portion of taxes, and interest, and
 1048 assessments which exceeds 85 percent of the just assessed value
 1049 of the homestead is ~~shall be~~ due and payable within 30 days
 1050 after ~~of receipt of~~ the notice is sent. Failure to pay the
 1051 amount due causes ~~shall cause~~ the total amount of deferred
 1052 taxes, and interest, and assessments to become delinquent.

1053 ~~(4)-(5)~~ Each year, upon notification, each owner of property
 1054 on which taxes, and interest, and assessments have been deferred
 1055 shall submit to the tax collector a list of, and the current
 1056 value of, all outstanding liens on the owner's homestead.
 1057 Failure to respond to this notification within 30 days causes
 1058 ~~shall cause~~ the total amount of deferred taxes, and interest,
 1059 and assessments to become payable within 30 days.

1060 ~~(5)-(6)~~ If ~~In the event~~ deferred taxes, interest, and
 1061 assessments become delinquent under this chapter, ~~then on or~~
 1062 ~~before June 1 following the date the taxes become delinquent,~~
 1063 the tax collector shall sell a tax certificate for the
 1064 delinquent taxes, and interest, and assessments in the manner
 1065 provided by s. 197.432.

1066 Section 21. Section 197.272, Florida Statutes, is amended
 1067 to read:

1068 197.272 Prepayment of deferred taxes.—

1069 ~~(1)~~ All or part of the deferred taxes and accrued interest
 1070 may at any time be paid to the tax collector. by:

1071 ~~(a) The owner of the property or the spouse of the owner.~~

1072 ~~(b) The next of kin of the owner, heir of the owner, child~~
 1073 ~~of the owner, or any person having or claiming a legal or~~

8-00294A-11

2011478

1074 ~~equitable interest in the property, provided no objection is~~
1075 ~~made by the owner within 30 days after the tax collector~~
1076 ~~notifies the owner of the fact that such payment has been~~
1077 ~~tendered.~~

1078 (2) Any partial payment that is less than the total amount
1079 due must be equal to the amount of the deferred taxes, interest,
1080 and assessments, and for 1 or more full years made pursuant to
1081 ~~this section shall be applied first to accrued interest.~~

1082 Section 22. Section 197.282, Florida Statutes, is amended
1083 to read:

1084 197.282 Distribution of payments.—When any deferred taxes,
1085 assessments, or interest is collected, the tax collector shall
1086 maintain a record of the payment, ~~setting forth a description of~~
1087 ~~the property and the amount of taxes or interest collected for~~
1088 ~~such property.~~ The tax collector shall distribute payments
1089 received in accordance with the procedures for distribution of
1090 ad valorem taxes, non-ad valorem assessments, or redemption
1091 moneys as prescribed in this chapter.

1092 Section 23. Section 197.292, Florida Statutes, is amended
1093 to read:

1094 197.292 Construction.—~~Nothing in This chapter does not: act~~
1095 ~~shall be construed to prevent~~

1096 (1) Prohibit the collection of personal property taxes that
1097 ~~which~~ become a lien against tax-deferred property;;

1098 (2) Defer payment of special assessments to benefited
1099 property other than those specifically allowed to be deferred;;
1100 or

1101 (3) Affect any provision of any mortgage or other
1102 instrument relating to property requiring a person to pay ad

8-00294A-11

2011478

1103 valorem taxes or non-ad valorem assessments.

1104 Section 24. Section 197.301, Florida Statutes, is amended
1105 to read:

1106 197.301 Penalties.—

1107 (1) The following penalties shall be imposed on any person
1108 who willfully files incorrect information for a tax deferral
1109 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1110 (a) The ~~Such~~ person shall pay the total amount of deferred
1111 taxes, non-ad valorem assessments subject to collection pursuant
1112 to the uniform method of collection set forth in s. 197.3632,
1113 ~~and interest deferred,~~ which amount shall immediately become
1114 due.

1115 (b) The ~~Such~~ person shall be disqualified from filing a
1116 ~~homestead~~ tax deferral application for the next 3 years.~~;~~ and

1117 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
1118 the total amount of deferred taxes, non-ad valorem assessments
1119 subject to collection pursuant to the uniform method of
1120 collection set forth in s. 197.3632, and interest deferred.

1121 (2) Any person against whom the penalties prescribed in
1122 this section have been imposed may appeal the penalties imposed
1123 to the value adjustment board within 30 days after the said
1124 penalties are imposed.

1125 Section 25. Section 197.312, Florida Statutes, is amended
1126 to read:

1127 197.312 Payment by mortgagee.—If any mortgagee elects shall
1128 ~~elect~~ to pay the taxes when an applicant qualifies for tax
1129 deferral, ~~then~~ such election does shall not give the mortgagee
1130 the right to foreclose.

1131 Section 26. Section 197.322, Florida Statutes, is amended

8-00294A-11

2011478

1132 to read:

1133 197.322 Delivery of ad valorem tax and non-ad valorem
1134 assessment rolls; notice of taxes; publication and mail.-

1135 (1) The property appraiser shall deliver to the tax
1136 collector the certified assessment roll along with his or her
1137 warrant and recapitulation sheet.

1138 (2) The tax collector shall on November 1, or as soon as
1139 the assessment roll is open for collection, publish a notice in
1140 a local newspaper that the tax roll is open for collection.

1141 (3) Within 20 working days after receipt of the certified
1142 ad valorem tax roll and the non-ad valorem assessment rolls, the
1143 tax collector shall send mail to each taxpayer appearing on such
1144 said rolls, whose ~~post-office~~ address is known to him or her, a
1145 tax notice stating the amount of current taxes due, ~~from the~~
1146 ~~taxpayer and, if applicable, the fact that back taxes remain~~
1147 ~~unpaid and advising the taxpayer of the discounts allowed for~~
1148 ~~early payment, and that delinquent taxes are outstanding, if~~
1149 applicable. Pursuant to s. 197.3632, the form of the notice of
1150 non-ad valorem assessments and notice of ad valorem taxes shall
1151 be in the form specified as provided in s. 197.3635 and ~~no other~~
1152 ~~form shall be used~~, notwithstanding the ~~provisions of~~ s.
1153 195.022. The tax collector may send such notice electronically
1154 or by postal mail. Electronic transmission may be used only with
1155 the express consent of the property owner. Electronic
1156 transmission of tax notices may be sent earlier but may not be
1157 sent later than the postal mailing of the notices. If the notice
1158 of taxes is sent electronically and is returned as
1159 undeliverable, a second notice must be sent. However, the
1160 original electronic transmission used with the consent of the

8-00294A-11

2011478

1161 property owner is the official mailing for purpose of this
1162 section. A discount period may not be extended due to a tax bill
1163 being returned as undeliverable electronically or by postal
1164 mail. The postage for mailing or the cost of electronic
1165 transmission shall be paid out of the general fund of each local
1166 governing board, upon statement of the amount thereof by the tax
1167 collector.

1168 Section 27. Section 197.332, Florida Statutes, is amended
1169 to read:

1170 197.332 Duties of tax collectors; branch offices.—

1171 (1) The tax collector has the authority and obligation to
1172 collect all taxes as shown on the tax roll by the date of
1173 delinquency or to collect delinquent taxes, interest, and costs,
1174 by sale of tax certificates on real property and by seizure and
1175 sale of personal property. The tax collector may perform such
1176 duties by use of contracted services or products or by
1177 electronic means. The use of contracted services, products, or
1178 vendors does not diminish the responsibility or liability of the
1179 tax collector to perform such duties pursuant to law. The tax
1180 collector may ~~shall be allowed to~~ collect the cost of contracted
1181 services and reasonable attorney's fees and court costs in
1182 actions on proceedings to recover delinquent taxes, interest,
1183 and costs.

1184 (2) A county tax collector may establish one or more branch
1185 offices by acquiring title to real property or by lease
1186 agreement. The tax collector may hire staff and equip such
1187 branch offices to conduct state business, or, if authorized to
1188 do so by resolution of the county governing body, conduct county
1189 business pursuant to s. 1(k), Art. VIII the State Constitution.

8-00294A-11

2011478

1190 The department shall rely on the tax collector's determination
1191 that a branch office is necessary and shall base its approval of
1192 the tax collector's budget in accordance with the procedures of
1193 s. 195.087(2).

1194 Section 28. Section 197.343, Florida Statutes, is amended
1195 to read:

1196 197.343 Tax notices; additional notice required.—

1197 (1) An additional tax notice shall be sent, electronically
1198 or by postal mail, mailed by April 30 to each taxpayer whose
1199 payment has not been received. Electronic transmission of the
1200 additional tax notice may be used only with the express consent
1201 of the property owner. If the electronic transmission is
1202 returned as undeliverable, a second notice must be sent.
1203 However, the original electronic transmission used with the
1204 consent of the property owner is the official notice for the
1205 purposes of this subsection. The notice shall include a
1206 description of the property and a statement that if the taxes
1207 are not paid:

1208 (a) For real property, a tax certificate may be sold; and

1209 (b) For tangible personal property, the property may be
1210 sold the following statement: If the taxes for ...(year)... on
1211 your property are not paid in full, a tax certificate will be
1212 sold for the delinquent taxes, and your property may be sold at
1213 a future date. Contact the tax collector's office at once.

1214 ~~(2) A duplicate of the additional tax notice required by~~
1215 ~~subsection (1) shall be mailed to a condominium unit owner's~~
1216 ~~condominium association or to a mobile home owner's homeowners'~~
1217 ~~association as defined in s. 723.075 if the association has~~
1218 ~~filed with the tax collector a written request and included a~~

8-00294A-11

2011478

1219 ~~description of the land. The tax collector is authorized to~~
1220 ~~charge a reasonable fee for the cost of this service.~~

1221 (2)~~(3)~~ When the taxes under s. 193.481 on subsurface rights
1222 ~~have~~ become delinquent and a tax certificate is to be sold under
1223 this chapter, a notice of the delinquency shall be sent ~~given by~~
1224 ~~first-class mail~~ to the owner of the fee to which these
1225 subsurface rights are attached. The additional notice may be
1226 transmitted electronically only with the express consent of the
1227 fee owner. If the electronic transmission is returned as
1228 undeliverable, a second notice must be sent. However, the
1229 original electronic transmission used with the consent of the
1230 property owner is the official notice for the purposes of this
1231 subsection. On the day of the tax sale, the fee owner shall have
1232 the right to purchase the tax certificate at the maximum rate of
1233 interest provided by law before bids are accepted for the sale
1234 of such certificate.

1235 (3)~~(4)~~ The tax collector shall send ~~mail~~ such additional
1236 notices as he or she considers proper and necessary or as may be
1237 required by reasonable rules of the department. An additional
1238 notice may be transmitted electronically only with the express
1239 consent of the property owner. If the notice of taxes is sent
1240 electronically and is returned as undeliverable, a second notice
1241 shall be sent by postal mail. However, an original electronic
1242 transmission used with the consent of the property owner is the
1243 official mailing for purpose of this section.

1244 Section 29. Subsections (1) and (2) of section 197.344,
1245 Florida Statutes, are amended to read:

1246 197.344 Lienholders; receipt of notices and delinquent
1247 taxes.-

8-00294A-11

2011478

1248 (1) When requested in writing, a tax notice shall be sent
1249 ~~mailed~~ according to the following procedures:

1250 (a) Upon request by any taxpayer who is aged 60 years old
1251 or older ~~ever~~, the tax collector shall send ~~mail~~ the tax notice
1252 to a third party designated by the taxpayer. A duplicate copy of
1253 the notice shall be sent ~~mailed~~ to the taxpayer.

1254 (b) Upon request by a mortgagee stating that the mortgagee
1255 is the trustee of an escrow account for ad valorem taxes due on
1256 the property, the tax notice shall be sent ~~mailed~~ to such
1257 trustee. When the original tax notice is sent ~~mailed~~ to such
1258 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
1259 the owner of the property with the additional statement that the
1260 original has been sent to the trustee.

1261 (c) Upon request by a vendee of an unrecorded or recorded
1262 contract for deed, the tax collector shall send ~~mail~~ a duplicate
1263 notice to such vendee.

1264
1265 The tax collector may establish cutoff dates, periods for
1266 updating the list, and any other reasonable requirements to
1267 ensure that the tax notices are sent ~~mailed~~ to the proper party
1268 on time. Notices shall be sent electronically or by postal mail.
1269 However, electronic transmission may be used only with the
1270 express consent of the person making the request. If the
1271 electronic transmission is returned as undeliverable, a second
1272 notice must be sent. However, the original electronic
1273 transmission used with the consent of the requester is the
1274 official notice for the purpose of this subsection.

1275 (2) On or before May 1 of each year, the holder or
1276 mortgagee of an unsatisfied mortgage, lienholder, or vendee

8-00294A-11

2011478

1277 under a contract for deed, upon filing with the tax collector a
1278 description of property ~~land~~ so encumbered and paying a service
1279 charge of \$2, may request and receive information concerning any
1280 delinquent taxes appearing on the current tax roll and
1281 certificates issued on the described property ~~land~~. Upon receipt
1282 of such request, the tax collector shall furnish the following
1283 information within 60 days following the tax certificate sale:

1284 (a) The description of property on which certificates were
1285 sold.

1286 (b) The number of each certificate issued and to whom.

1287 (c) The face amount of each certificate.

1288 (d) The cost for redemption of each certificate.

1289 Section 30. Section 197.3635, Florida Statutes, is amended
1290 to read:

1291 197.3635 Combined notice of ad valorem taxes and non-ad
1292 valorem assessments; requirements.—A form for the combined
1293 notice of ad valorem taxes and non-ad valorem assessments shall
1294 be produced and paid for by the tax collector. The form shall
1295 meet the requirements of this section and department rules and
1296 is shall be subject to approval by the department. By rule, the
1297 department shall provide a format for the form of such combined
1298 notice. The form shall ~~meet the following requirements:~~

1299 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
1300 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
1301 a receipt part that can be returned along with the payment to
1302 the tax collector.

1303 ~~(2) It shall provide a clear partition between ad valorem~~
1304 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
1305 ~~bold horizontal line approximately 1/8 inch thick.~~

8-00294A-11

2011478

1306 ~~(2)~~(3) ~~Within the ad valorem part, it shall~~ Contain the
1307 heading "Ad Valorem Taxes." within the ad valorem part and
1308 ~~Within the non-ad valorem assessment part, it shall contain the~~
1309 heading "Non-ad Valorem Assessments." within the non-ad valorem
1310 assessment part.

1311 ~~(3)~~(4) ~~It shall~~ Contain the county name, the assessment
1312 year, the mailing address of the tax collector, the mailing
1313 address of one property owner, the legal description of the
1314 property to at least 25 characters, and the unique parcel or tax
1315 identification number of the property.

1316 ~~(4)~~(5) ~~It shall~~ Provide for the labeled disclosure of the
1317 total amount of combined levies and the total discounted amount
1318 due each month when paid in advance.

1319 ~~(5)~~(6) ~~It shall~~ Provide a field or portion on the front of
1320 the notice for official use for data to reflect codes useful to
1321 the tax collector.

1322 ~~(6)~~(7) Provide for the combined notice to ~~shall~~ be set in
1323 type that ~~which~~ is 8 points or larger.

1324 ~~(7)~~(8) ~~The ad valorem part shall~~ Contain within the ad
1325 valorem part the following:

1326 (a) A schedule of the assessed value, exempted value, and
1327 taxable value of the property.

1328 (b) Subheadings for columns listing taxing authorities,
1329 corresponding millage rates expressed in dollars and cents per
1330 \$1,000 of taxable value, and the associated tax.

1331 (c) A listing of taxing authorities ~~listed~~ in the same
1332 sequence and manner as listed on the notice required by s.
1333 200.069(4)(a), with the exception that independent special
1334 districts, municipal service taxing districts, and voted debt

8-00294A-11

2011478

1335 service millages for each taxing authority shall be listed
 1336 separately. If a county has too many municipal service taxing
 1337 units to list separately, it shall combine them to disclose the
 1338 total number of such units and the amount of taxes levied.

1339 (8)~~(9)~~ Contain within the non-ad valorem assessment part,
 1340 ~~it shall contain the following:~~

1341 (a) Subheadings for columns listing the levying
 1342 authorities, corresponding assessment rates expressed in dollars
 1343 and cents per unit of assessment, and the associated assessment
 1344 amount.

1345 (b) The purpose of the assessment, if the purpose is not
 1346 clearly indicated by the name of the levying authority.

1347 (c) A listing of the levying authorities in the same order
 1348 as in the ad valorem part to the extent practicable. If a county
 1349 has too many municipal service benefit units to list separately,
 1350 it shall combine them by function.

1351 (9)~~(10)~~ ~~It shall~~ Provide instructions and useful
 1352 information to the taxpayer. Such information and instructions
 1353 shall be nontechnical to minimize confusion. The information and
 1354 instructions required by this section shall be provided by
 1355 department rule and shall include:

1356 (a) Procedures to be followed when the property has been
 1357 sold or conveyed.

1358 (b) Instruction as to mailing the remittance and receipt
 1359 along with a brief disclosure of the availability of discounts.

1360 (c) Notification about delinquency and interest for
 1361 delinquent payment.

1362 (d) Notification that failure to pay the amounts due will
 1363 result in a tax certificate being issued against the property.

8-00294A-11

2011478

1364 (e) A brief statement outlining the responsibility of the
1365 tax collector, the property appraiser, and the taxing
1366 authorities. This statement shall be accompanied by directions
1367 as to which office to contact for particular questions or
1368 problems.

1369 Section 31. Subsections (2) and (4) of section 197.373,
1370 Florida Statutes, are amended to read:

1371 197.373 Payment of portion of taxes.—

1372 (2) The request must be made at least 45 ~~15~~ days before
1373 ~~prior to~~ the tax certificate sale.

1374 (4) This section does not apply to assessments and
1375 collections relating to fee timeshare real property made
1376 pursuant to ~~the provisions of~~ s. 192.037.

1377 Section 32. Subsections (1) and (3) of section 197.402,
1378 Florida Statutes, are amended to read:

1379 197.402 Advertisement of real or personal property with
1380 delinquent taxes.—

1381 (1) If ~~Whenever~~ legal advertisements are required, the
1382 board of county commissioners shall select the newspaper as
1383 provided in chapter 50. The ~~office of the~~ tax collector shall
1384 pay all newspaper charges, and the proportionate cost of the
1385 advertisements shall be added to the delinquent taxes ~~when they~~
1386 ~~are~~ collected.

1387 (3) Except as provided in s. 197.432(4), on or before June
1388 1 or the 60th day after the date of delinquency, whichever is
1389 later, the tax collector shall advertise once each week for 3
1390 weeks and shall sell tax certificates on all real property
1391 having with delinquent taxes. If the deadline falls on a
1392 Saturday, Sunday, or legal holiday, it is extended to the next

8-00294A-11

2011478

1393 working day. The tax collector shall make a list of such
1394 properties in the same order in which the property was lands
1395 ~~were~~ assessed, specifying the amount due on each parcel,
1396 including interest at the rate of 18 percent per year from the
1397 date of delinquency to the date of sale; the cost of
1398 advertising; and the expense of sale. For sales that commence on
1399 or after June 1, all certificates shall be issued effective as
1400 of the date of the first day of the sale and the interest to be
1401 paid to the certificateholder shall include the month of June.

1402 Section 33. Section 197.403, Florida Statutes, is amended
1403 to read:

1404 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1405 ~~collector;~~ Proof of publication; ~~fees.~~—The newspaper publishing
1406 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
1407 of the paper containing each notice to the tax collector within
1408 10 days after the last required publication. When the
1409 publication of the tax sale notice is completed ~~as provided by~~
1410 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~
1411 ~~prescribed by the department,~~ which shall be delivered to the
1412 tax collector and annexed to the report of certificates sold for
1413 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1414 Section 34. Subsections (5) and (10) of section 197.413,
1415 Florida Statutes, are amended to read:

1416 197.413 Delinquent personal property taxes; warrants; court
1417 order for levy and seizure of personal property; seizure; fees
1418 of tax collectors.—

1419 (5) Upon the filing of the ~~such~~ petition, the clerk of the
1420 court shall notify each delinquent taxpayer listed in the
1421 petition that a petition has been filed and that, upon

8-00294A-11

2011478__

1422 ratification and confirmation of the petition, the tax collector
1423 ~~may will be authorized to~~ issue warrants and levy upon, seize,
1424 and sell so much of the personal property as to satisfy the
1425 delinquent taxes, plus costs, interest, attorney's fees, and
1426 other charges. The ~~Such~~ notice shall be given by certified mail,
1427 return receipt requested. If the clerk of court and the tax
1428 collector agree, the tax collector may provide the notice.

1429 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
1430 each delinquent taxpayer at the time delinquent taxes are
1431 collected. ~~The tax collector is entitled to receive an~~
1432 ~~additional \$8 for each warrant issued.~~

1433 Section 35. Section 197.414, Florida Statutes, is amended
1434 to read:

1435 197.414 ~~Tax collector to keep~~ Record of warrants and levies
1436 on tangible personal property.—The tax collector shall keep a
1437 record of all warrants and levies made under this chapter and
1438 shall note on such record the date of payment, the amount of
1439 money, if any, received, and the disposition thereof made by him
1440 or her. Such record shall be known as "the tangible personal
1441 property tax warrant register." ~~and the form thereof shall be~~
1442 ~~prescribed by the Department of Revenue.~~ The warrant register
1443 may be maintained in paper or electronic form.

1444 Section 36. Section 197.4155, Florida Statutes, is amended
1445 to read:

1446 197.4155 Delinquent personal property taxes; ~~installment~~
1447 ~~payment program.—~~

1448 (1) A county tax collector may implement a ~~an installment~~
1449 ~~payment program for the payment of delinquent personal property~~
1450 ~~taxes. If implemented, the program must be available, upon~~

8-00294A-11

2011478

1451 ~~application to the tax collector, to each delinquent personal~~
1452 ~~property taxpayer whose delinquent personal property taxes~~
1453 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~
1454 requests to participate in the program to submit an application
1455 on a form prescribed by the tax collector which, at a minimum,
1456 must include the name, address, a description of the property
1457 subject to personal property taxes, and the amount of the
1458 personal property taxes owed by the taxpayer.

1459 (2) Within 10 days after a taxpayer who owes delinquent
1460 personal property taxes submits the required application, the
1461 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
1462 for the full payment of the ~~taxpayer's delinquent personal~~
1463 ~~property~~ taxes, including any delinquency charges, interest, and
1464 costs allowed by this chapter. The plan must be in writing and
1465 must be delivered to the taxpayer after it is prescribed. When
1466 ~~At the time~~ the plan is developed, the tax collector may
1467 consider a taxpayer's current and anticipated future ability to
1468 pay over the time period of a potential ~~installment~~ payment
1469 plan. The plan must provide that if the taxpayer does not follow
1470 the payment terms or fails to timely file returns or pay current
1471 obligations after the date of the payment plan, the taxpayer is
1472 ~~will be considered~~ delinquent ~~under the terms of the plan~~, and
1473 any unpaid balance of tax, penalty, or interest scheduled in the
1474 payment plan will be due and payable immediately. The plan must
1475 also provide that unpaid tax amounts bear interest as provided
1476 by law. In prescribing a ~~such an installment~~ payment plan, the
1477 tax collector may exercise flexibility as to the dates, amounts,
1478 and number of payments required to collect all delinquent
1479 personal property taxes owed ~~by the taxpayer~~, except that the

8-00294A-11

2011478

1480 plan must provide for the full satisfaction of all amounts owed
1481 by the taxpayer within ~~by no later than~~ 3 years after the due
1482 date of the first payment under the plan.

1483 (3) If a tax warrant is issued under s. 197.413 against a
1484 delinquent taxpayer who is participating in an installment
1485 payment plan under this section, the tax warrant is
1486 unenforceable as long as the taxpayer is neither delinquent
1487 under the terms of the installment payment plan nor attempting
1488 to remove or dispose of the personal property that is subject to
1489 the tax warrant.

1490 (4) If the amounts due under the installment payment plan
1491 are not paid in full in accordance with the terms of the plan,
1492 the tax collector may use all enforcement methods available
1493 under the law.

1494 Section 37. Section 197.416, Florida Statutes, is amended
1495 to read:

1496 197.416 Continuing duty of the tax collector to collect
1497 delinquent tax warrants; limitation of actions.-It is ~~shall be~~
1498 the duty of the tax collector issuing a tax warrant for the
1499 collection of delinquent tangible personal property taxes to
1500 continue ~~from time to time his or her efforts~~ to collect such
1501 taxes for a ~~period of~~ 7 years after ~~from~~ the date of the
1502 ratification ~~issuance~~ of the warrant. After the expiration of 7
1503 years, the warrant is ~~will be~~ barred by this statute of
1504 limitation, ~~and no action may be maintained in any court.~~ A tax
1505 collector or his or her successor is ~~shall~~ not be relieved of
1506 accountability for collection of any taxes assessed on tangible
1507 personal property until he or she has completely performed every
1508 duty devolving upon the tax collector as required by law.

8-00294A-11

2011478

1509 Section 38. Subsection (1) of section 197.417, Florida
1510 Statutes, is amended to read:

1511 197.417 Sale of personal property after seizure.—

1512 (1) When personal property is levied upon for delinquent
1513 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before
1514 the sale the tax collector shall give public notice by
1515 advertisement of the time and place of sale of the property to
1516 be sold. The notice shall be posted in at least two ~~three~~ public
1517 places in the county, ~~one of which shall be at the courthouse,~~
1518 and the property shall be sold at public auction at the location
1519 noted in the advertisement. Notice posted on the Internet
1520 qualifies as one location. The property sold shall be present if
1521 practical. If the sale is conducted electronically, a
1522 description of the property and a photograph, when practical,
1523 shall be available. At any time before the sale the owner or
1524 claimant of the property may release the property by the payment
1525 of the taxes, plus delinquent charges, interest, and costs, for
1526 which the property was liable to be sold. ~~In all cases,~~
1527 ~~immediate payment for the property shall be required.~~ In case
1528 such a sale is made, the tax collector is ~~shall be~~ entitled to
1529 the same fees and charges as are allowed sheriffs upon execution
1530 sales.

1531 Section 39. Section 197.432, Florida Statutes, is amended
1532 to read:

1533 197.432 Sale of tax certificates for unpaid taxes.—

1534 (1) On the day and approximately at the time designated in
1535 the notice of the sale, the tax collector shall commence the
1536 sale of tax certificates on the real property ~~these lands~~ on
1537 which taxes have not been paid. The tax collector, ~~and he or she~~

8-00294A-11

2011478

1538 shall continue the sale from day to day until each certificate
1539 is sold to pay the taxes, interest, costs, and charges on the
1540 parcel described in the certificate. ~~In case there are no~~
1541 ~~bidders, the certificate shall be issued to the county.~~ The tax
1542 collector shall offer all certificates on the property lands as
1543 they are listed on the tax roll assessed. The tax collector may
1544 conduct the sale of tax certificates for unpaid taxes pursuant
1545 to this section by electronic means, which may allow for proxy
1546 bidding. Such electronic means must comply with the procedures
1547 provided in this chapter. A tax collector who chooses to conduct
1548 such electronic sales may receive electronic deposits and
1549 payments related to the tax certificate sale.

1550 (2) A lien created through the sale of a tax certificate
1551 may not be enforced in any manner except as prescribed in this
1552 chapter.

1553 (3) If the Delinquent real property taxes on a real
1554 property and all interest, costs, and charges are paid before a
1555 tax certificate is awarded to a buyer or struck to the county,
1556 the tax collector may not issue the tax certificate ~~of all~~
1557 ~~governmental units due on a parcel of land in any one year shall~~
1558 ~~be combined into one certificate.~~ After a tax certificate is
1559 awarded to a buyer or struck to the county, the delinquent
1560 taxes, interest, costs, and charges are paid by the redemption
1561 of the tax certificate.

1562 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1563 delinquent taxes on property that has been granted a homestead
1564 exemption for the year in which the delinquent taxes were
1565 assessed may not be sold at public auction or by electronic sale
1566 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by

8-00294A-11

2011478

1567 the tax collector to the county at the maximum rate of interest
1568 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.
1569 197.502(3) may shall not be invoked if as long as the homestead
1570 exemption is granted to the person who received the homestead
1571 exemption for the year in which the tax certificate was issued.
1572 However, if when all such tax certificates and accrued interest
1573 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, ~~the provisions~~
1574 ~~of~~ s. 197.502(3) shall be used to determine whether the county
1575 must apply for a tax deed shall be invoked.

1576 (5) A tax certificate that has not been sold on property
1577 for which a tax deed application is pending shall be struck to
1578 the county.

1579 (6)(5) Each certificate shall be awarded struck off to the
1580 person who will pay the taxes, interest, costs, and charges and
1581 will demand the lowest rate of interest, not in excess of the
1582 maximum rate of interest allowed by this chapter. The tax
1583 collector shall accept bids in even increments and in fractional
1584 interest rate bids of one-quarter of 1 percent only. If multiple
1585 bidders offer the same lowest rate of interest, the tax
1586 collector shall determine the method of selecting the bidder to
1587 whom the certificate will be awarded. Acceptable methods include
1588 the bid received first or use of a random-number generator. If a
1589 certificate is not purchased there is no buyer, the certificate
1590 shall be struck issued to the county at the maximum rate of
1591 interest allowed by this chapter.

1592 (7)(6) The tax collector may shall require immediate
1593 payment of a reasonable deposit from any person who wishes to
1594 bid for a tax certificate. A person who fails or refuses to pay
1595 any bid made by, or on behalf of, such person ~~him or her~~ is not

8-00294A-11

2011478

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

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

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

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

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

8-00294A-11

2011478

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

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

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

8-00294A-11

2011478

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

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

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

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

8-00294A-11

2011478

1683 ~~interest.~~

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

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

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

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

8-00294A-11

2011478

1712 to read:

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

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

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

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

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

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

8-00294A-11

2011478

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

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

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

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

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

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

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

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

8-00294A-11

2011478

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

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

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

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

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

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

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

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

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

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

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

8-00294A-11

2011478

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

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

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

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

8-00294A-11

2011478__

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

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

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

1843 197.462 Transfer of tax certificates held by individuals.—

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

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

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

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

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

8-00294A-11

2011478

1857 197.472 Redemption of tax certificates.-

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

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

1880 (3) The tax collector shall receive a fee of \$6.25 for each
1881 tax certificate ~~purchased or~~ redeemed.

1882 (4) ~~When only~~ A portion of a certificate may be ~~is being~~
1883 redeemed only if ~~or purchased and~~ such portion can be
1884 ascertained by legal description and the portion to be redeemed
1885 is evidenced by a contract for sale or recorded deed. The tax

8-00294A-11

2011478

1886 collector shall make a written request for apportionment to the
1887 property appraiser, and, within 15 days after such request, the
1888 property appraiser shall furnish the tax collector a certificate
1889 apportioning the value to that portion sought to be redeemed and
1890 to the remaining land covered by the certificate.

1891 ~~(5) When a tax certificate is purchased or redeemed, the~~
1892 ~~tax collector shall give to the person a receipt and certificate~~
1893 ~~showing the amount paid for the purchase or redemption, a~~
1894 ~~description of the land, and the date, number, and amount of the~~
1895 ~~certificate, certificates, or part of certificate which is~~
1896 ~~purchased or redeemed, which shall be in the form prescribed by~~
1897 ~~the department. If a tax certificate is redeemed in full, the~~
1898 ~~certificate shall be surrendered to the tax collector by the~~
1899 ~~original purchaser and canceled by the tax collector. If only a~~
1900 ~~part is purchased or redeemed, the portion and description of~~
1901 ~~land, with date of purchase or redemption, shall be endorsed on~~
1902 ~~the certificate by the tax collector. The certificate shall be~~
1903 ~~retained by the owner, or the tax collector if the certificate~~
1904 ~~is a county-held certificate, subject to the endorsement. The~~
1905 ~~purchase or redemption shall be entered by the tax collector on~~
1906 ~~the record of tax certificates sold.~~

1907 ~~(5)-(6) After~~ When a tax certificate is ~~has been~~ purchased
1908 ~~or~~ redeemed, the tax collector shall pay to the owner of the tax
1909 certificate the amount received by the tax collector less the
1910 redemption fee within 15 business days after the date of receipt
1911 of the redemption service charges. Along with the payment, the
1912 tax collector shall identify the certificates redeemed and the
1913 amount paid for each certificate. However, if the tax collector
1914 pays the certificateholder electronically, the certificates

8-00294A-11

2011478

1915 redeemed and the amounts paid for each certificate shall be
1916 provided electronically by facsimile or electronic mail.

1917 (6)-(7) Nothing in this section shall be deemed to deny any
1918 person the right to ~~purchase or~~ redeem any outstanding tax
1919 certificate in accordance with the law ~~in force when it was~~
1920 ~~issued. However, the provisions of s. 197.573 relating to~~
1921 ~~survival of restrictions and covenants after the issuance of a~~
1922 ~~tax deed are not repealed by this chapter and apply regardless~~
1923 ~~of the manner in which the tax deed was issued.~~

1924 (7)-(8) The provisions of subsection (4) do not apply to
1925 collections relating to fee timeshare real property made
1926 pursuant to ~~the provisions of s. 192.037.~~

1927 Section 45. Section 197.4725, Florida Statutes, is created
1928 to read:

1929 197.4725 Purchase of county-held tax certificates.-

1930 (1) Any person may purchase a county-held tax certificate
1931 at any time after the tax certificate is issued and before a tax
1932 deed application is made. The person purchasing a county-held
1933 tax certificate shall pay to the tax collector the face amount
1934 plus all interest, costs, and charges or, subject to s.
1935 197.472(4), the part described in the tax certificate.

1936 (2) If a county-held tax certificate is purchased, the
1937 interest earned shall be calculated at 1.5 percent per month, or
1938 a fraction thereof, to the date of purchase.

1939 (3) The tax collector shall receive a fee of \$6.25 for each
1940 county-held tax certificate purchased.

1941 (4) This section does not apply to collections relating to
1942 fee timeshare real property made pursuant to s. 192.037.

1943 (5) The tax collector may use electronic means to make

8-00294A-11

2011478

1944 known county-held tax certificates that are available for
1945 purchase and to complete the purchase. The tax collector may
1946 charge a reasonable fee for costs incurred in providing such
1947 electronic services.

1948 (6) The purchaser of a county-held tax certificate shall be
1949 issued a tax certificate with a face value that includes all
1950 sums paid to acquire the certificate from the county, including
1951 accrued interest and charges paid under this section. The date
1952 the county-held certificate was issued is the date for use in
1953 determining the date on which an application for tax deed may be
1954 made. The date that the new certificate is purchased is the date
1955 for use in calculating the interest or minimum interest due if
1956 the certificate is redeemed.

1957 Section 46. Section 197.473, Florida Statutes, is amended
1958 to read:

1959 197.473 Disposition of unclaimed redemption moneys.—

1960 ~~(1) After~~ Money paid to the tax collector for the
1961 redemption of a tax certificate or a tax deed application that
1962 ~~certificates has been held for 90 days, which money is payable~~
1963 to the holder of a redeemed tax certificate but for which no
1964 claim has been made, or that fails to be presented for payment,
1965 is considered unclaimed as defined in s. 717.113 and shall be
1966 remitted to the state pursuant to s. 717.117, ~~on the first day~~
1967 ~~of the following quarter the tax collector shall remit such~~
1968 ~~unclaimed moneys to the board of county commissioners, less the~~
1969 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
1970 ~~retained by the tax collector as service charges.~~

1971 ~~(2) Two years after the date the unclaimed redemption~~
1972 ~~moneys were remitted to the board of county commissioners, all~~

8-00294A-11

2011478__

1973 ~~claims to such moneys are forever barred, and such moneys become~~
 1974 ~~the property of the county.~~

1975 Section 47. Section 197.482, Florida Statutes, is amended
 1976 to read:

1977 197.482 Expiration Limitation ~~upon lien~~ of tax
 1978 certificate.-

1979 ~~(1) Seven~~ After the expiration of 7 years after from the
 1980 date of issuance of a tax certificate, which is the date of the
 1981 first day of the tax certificate sale as advertised under s.
 1982 197.432, ~~of a tax certificate~~, if a tax deed has not been
 1983 applied for ~~on the property covered by the certificate~~, and no
 1984 other administrative or legal proceeding, including a
 1985 bankruptcy, has existed of record, the tax certificate is null
 1986 and void, ~~and the tax collector shall be canceled.~~ The tax
 1987 collector shall note cancel the tax certificate, noting the date
 1988 of the cancellation ~~of the tax certificate~~ upon all appropriate
 1989 records in his or her office. ~~The tax collector shall complete~~
 1990 ~~the cancellation by entering opposite the record of the 7-year-~~
 1991 ~~old tax certificate a notation in substantially the following~~
 1992 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
 1993 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
 1994 ~~years from the date of issue. This subsection does not apply to~~
 1995 ~~deferred payment tax certificates.~~

1996 ~~(2) The provisions and limitations herein prescribed for~~
 1997 ~~tax certificates do not apply to tax certificates which were~~
 1998 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
 1999 ~~1937, commonly known as the "Murphy Act."~~

2000 Section 48. Section 197.492, Florida Statutes, is amended
 2001 to read:

8-00294A-11

2011478

2002 197.492 Errors and insolvencies report list.—On or before
2003 the 60th day after the tax certificate sale is adjourned, the
2004 tax collector shall certify ~~make out a report~~ to the board of
2005 county commissioners a report ~~separately~~ showing the discounts,
2006 errors, double assessments, and insolvencies relating to tax
2007 collections for which credit is to be given, including in every
2008 case except discounts, the names of the parties on whose account
2009 the credit is to be allowed. The report may be submitted in an
2010 electronic format. ~~The board of county commissioners, upon~~
2011 ~~receiving the report, shall examine it; make such investigations~~
2012 ~~as may be necessary; and, if the board discovers that the tax~~
2013 ~~collector has taken credit as an insolvent item any personal~~
2014 ~~property tax due by a solvent taxpayer, charge the amount of~~
2015 ~~taxes represented by such item to the tax collector and not~~
2016 ~~approve the report until the tax collector strikes such item~~
2017 ~~from the record.~~

2018 Section 49. Section 197.502, Florida Statutes, is amended
2019 to read:

2020 197.502 Application for obtaining tax deed by holder of tax
2021 sale certificate; fees.—

2022 (1) The holder of a ~~any~~ tax certificate, ~~other than the~~
2023 ~~county~~, at any time after 2 years have elapsed since April 1 of
2024 the year of issuance of the tax certificate and before the
2025 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~
2026 ~~of issuance~~, may file the certificate and an application for a
2027 tax deed with the tax collector of the county where the property
2028 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~
2029 ~~application may be made on the entire parcel of property or any~~
2030 ~~part thereof which is capable of being readily separated from~~

8-00294A-11

2011478

2031 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
2032 deed application fee of \$75, plus reimbursement for any fee
2033 charged to the tax collector by a vendor for providing an
2034 electronic tax deed application program or service.

2035 (2) A ~~Any~~ certificateholder, other than the county, who
2036 makes application for a tax deed shall pay the tax collector at
2037 the time of application all amounts required for redemption or
2038 purchase of all other outstanding tax certificates, plus
2039 interest, any omitted taxes, plus interest, any delinquent
2040 taxes, plus interest, and current taxes, if due, covering the
2041 property land.

2042 (3) The county in which ~~where~~ the property lands described
2043 in the certificate is ~~are~~ located shall apply ~~make application~~
2044 for a tax deed on all county-held certificates on property
2045 valued at \$5,000 or more on the property appraiser's most recent
2046 assessment roll, except deferred payment tax certificates, and
2047 may apply for tax deeds ~~make application~~ on those certificates
2048 on property valued at less than \$5,000 on the property
2049 appraiser's most recent assessment roll. The ~~Such~~ application
2050 shall be made 2 years after April 1 of the year of issuance of
2051 the certificates or as soon thereafter as is reasonable. Upon
2052 application ~~for a tax deed~~, the county shall deposit with the
2053 tax collector all applicable costs and fees as provided in
2054 subsection (1), but may ~~shall~~ not deposit any money to cover the
2055 redemption of other outstanding certificates covering the
2056 property land.

2057 (4) The tax collector shall deliver to the clerk of the
2058 circuit court a statement that payment has been made for all
2059 outstanding certificates or, if the certificate is held by the

8-00294A-11

2011478

2060 county, that all appropriate fees have been deposited, and
2061 stating that the following persons are to be notified prior to
2062 the sale of the property:

2063 (a) Any legal titleholder of record if the address of the
2064 owner appears on the record of conveyance of the property lands
2065 to the owner. However, if the legal titleholder of record is the
2066 same as the person to whom the property was assessed on the tax
2067 roll for the year in which the property was last assessed, ~~then~~
2068 the notice may ~~only~~ be mailed to the address of the legal
2069 titleholder as it appears on the latest assessment roll.

2070 (b) Any lienholder of record who has recorded a lien
2071 against the property described in the tax certificate if an
2072 address appears on the recorded lien.

2073 (c) Any mortgagee of record if an address appears on the
2074 recorded mortgage.

2075 (d) Any vendee of a recorded contract for deed if an
2076 address appears on the recorded contract or, if the contract is
2077 not recorded, any vendee who has applied to receive notice
2078 pursuant to s. 197.344(1)(c).

2079 (e) Any other lienholder who has applied to the tax
2080 collector to receive notice if an address is supplied to the
2081 collector ~~by such lienholder~~.

2082 (f) Any person to whom the property was assessed on the tax
2083 roll for the year in which the property was last assessed.

2084 (g) Any lienholder of record who has recorded a lien
2085 against a mobile home located on the property described in the
2086 tax certificate if an address appears on the recorded lien and
2087 if the lien is recorded with the clerk of the circuit court in
2088 the county where the mobile home is located.

8-00294A-11

2011478

2089 (h) Any legal titleholder of record of property that is
2090 contiguous to the property described in the tax certificate, if
2091 ~~when~~ the property described is ~~either~~ submerged land or common
2092 elements of a subdivision and, if the address of the titleholder
2093 of contiguous property appears on the record of conveyance of
2094 the property land to the ~~that~~ legal titleholder. However, if the
2095 legal titleholder of property contiguous to the property
2096 ~~described in the tax certificate~~ is the same as the person to
2097 whom the property described in the tax certificate was assessed
2098 on the tax roll for the year in which the property was last
2099 assessed, the notice may be mailed ~~only~~ to the address of the
2100 legal titleholder as it appears on the latest assessment roll.
2101 As used in this chapter, the term "contiguous" means touching,
2102 meeting, or joining at the surface or border, other than at a
2103 corner or a single point, and not separated by submerged lands.
2104 Submerged lands lying below the ordinary high-water mark which
2105 are sovereignty lands are not part of the upland contiguous
2106 property for purposes of notification.

2107
2108 The statement must be signed by the tax collector or the tax
2109 collector's designee, ~~with the tax collector's seal affixed~~. The
2110 tax collector may purchase a reasonable bond for errors and
2111 omissions of his or her office in making such statement. The
2112 search of the official records must be made by a direct and
2113 inverse search. "Direct" means the index in straight and
2114 continuous alphabetic order by grantor, and "inverse" means the
2115 index in straight and continuous alphabetic order by grantee.

2116 (5) (a) The tax collector may contract with a title company
2117 or an abstract company ~~at a reasonable fee~~ to provide the

8-00294A-11

2011478

2118 minimum information required in subsection (4), consistent with
2119 rules adopted by the department. If additional information is
2120 required, the tax collector must make a written request to the
2121 title or abstract company stating the additional requirements.
2122 The tax collector may select any title or abstract company,
2123 regardless of its location, as long as the fee is reasonable,
2124 the minimum information is submitted, and the title or abstract
2125 company is authorized to do business in this state. The tax
2126 collector may advertise and accept bids for the title or
2127 abstract company if he or she considers it appropriate to do so.

2128 1. The ownership and encumbrance report must include the ~~be~~
2129 ~~printed or typed on stationery or other paper showing a~~
2130 letterhead of the person, firm, or company that makes the
2131 search, and the signature of the individual ~~person~~ who makes the
2132 search or of an officer of the firm ~~must be attached~~. The tax
2133 collector is not liable for payment to the firm unless these
2134 requirements are met. The report may be submitted to the tax
2135 collector in an electronic format.

2136 2. The tax collector may not accept or pay for any title
2137 search or abstract if ~~ne~~ financial responsibility is not assumed
2138 for the search. However, reasonable restrictions as to the
2139 liability or responsibility of the title or abstract company are
2140 acceptable. Notwithstanding s. 627.7843(3), the tax collector
2141 may contract for higher maximum liability limits.

2142 3. In order to establish uniform prices for ownership and
2143 encumbrance reports within the county, the tax collector must
2144 ~~shall~~ ensure that the contract for ownership and encumbrance
2145 reports include all requests for title searches or abstracts for
2146 a given period of time.

8-00294A-11

2011478__

2147 (b) Any fee paid for a ~~any~~ title search or abstract must be
2148 collected at the time of application under subsection (1), and
2149 the amount of the fee must be added to the opening bid.

2150 (c) The clerk shall advertise and administer the sale and
2151 receive such fees for the issuance of the deed and sale of the
2152 property as ~~are~~ provided in s. 28.24.

2153 (6)~~(a)~~ The opening bid:

2154 (a) On county-held certificates on nonhomestead property
2155 shall be the sum of the value of all outstanding certificates
2156 against the property land, plus omitted years' taxes, delinquent
2157 taxes, interest, and all costs and fees paid by the county.

2158 ~~(b) The opening bid~~ On an individual certificate must ~~on~~
2159 ~~nonhomestead property shall~~ include, in addition to the amount
2160 of money paid to the tax collector by the certificateholder at
2161 the time of application, the amount required to redeem the
2162 applicant's tax certificate and all other costs and fees paid by
2163 the applicant, plus all tax certificates that were sold
2164 subsequent to the filing of the tax deed application and omitted
2165 taxes, if any.

2166 ~~(c) The opening bid~~ On property assessed on the latest tax
2167 roll as homestead property shall include, in addition to the
2168 amount of money required for an opening bid on nonhomestead
2169 property, an amount equal to one-half of the latest assessed
2170 value of the homestead. ~~Payment of one-half of the assessed~~
2171 ~~value of the homestead property shall not be required if the tax~~
2172 ~~certificate to which the application relates was sold prior to~~
2173 ~~January 1, 1982.~~

2174 (7) On county-held certificates for which there are no
2175 bidders at the public sale, the clerk shall enter the land on a

8-00294A-11

2011478

2176 list entitled "lands available for taxes" and shall immediately
2177 notify the county commission and all other persons holding
2178 certificates against the property land that the property land is
2179 available. During the first 90 days after the property land is
2180 placed on the list of ~~lands available for taxes~~, the county may
2181 purchase the land for the opening bid or may waive its rights to
2182 purchase the property. Thereafter, any person, the county, or
2183 any other governmental unit may purchase the property land from
2184 the clerk, without further notice or advertising, for the
2185 opening bid, except that if ~~when~~ the county or other
2186 governmental unit is the purchaser for its own use, the board of
2187 county commissioners may cancel omitted years' taxes, as
2188 provided under s. 197.447. If the county does not elect to
2189 purchase the property land, the county must notify each legal
2190 titleholder of property contiguous to the property land
2191 available for taxes, as provided in paragraph (4)(h), before
2192 expiration of the 90-day period. Interest on the opening bid
2193 continues to accrue through the month of sale as prescribed by
2194 s. 197.542.

2195 (8) Taxes may ~~shall~~ not be extended against parcels listed
2196 as lands available for taxes, but in each year the taxes that
2197 would have been due shall be treated as omitted years and added
2198 to the required minimum bid. Three years after the day the land
2199 was offered for public sale, the land shall escheat to the
2200 county in which it is located, free and clear. All tax
2201 certificates, accrued taxes, and liens of any nature against the
2202 property shall be deemed canceled as a matter of law and of no
2203 further legal force and effect, and the clerk shall execute an
2204 escheatment tax deed vesting title in the board of county

8-00294A-11

2011478

2205 commissioners of the county in which the land is located.

2206 (a) When a property escheats to the county under this
2207 subsection, the county is not subject to any liability imposed
2208 by chapter 376 or chapter 403 for preexisting soil or
2209 groundwater contamination due solely to its ownership. However,
2210 this subsection does not affect the rights or liabilities of any
2211 past or future owners of the escheated property and does not
2212 affect the liability of any governmental entity for the results
2213 of its actions that create or exacerbate a pollution source.

2214 (b) The county and the Department of Environmental
2215 Protection may enter into a written agreement for the
2216 performance, funding, and reimbursement of the investigative and
2217 remedial acts necessary for a property that escheats to the
2218 county.

2219 (9) Consolidated applications on more than one tax
2220 certificate are allowed, but a separate statement shall be
2221 issued pursuant to subsection (4), and a separate tax deed shall
2222 be issued pursuant to s. 197.552, for each parcel of property
2223 shown on the tax certificate.

2224 (10) Any fees collected pursuant to this section shall be
2225 refunded to the certificateholder in the event that the tax deed
2226 sale is canceled for any reason.

2227 (11) For any property acquired under this section by the
2228 county for the express purpose of providing infill housing, the
2229 board of county commissioners may, in accordance with s.
2230 197.447, cancel county-held tax certificates and omitted years'
2231 taxes on such properties. Furthermore, the county may not
2232 transfer a property acquired under this section specifically for
2233 infill housing back to a taxpayer who failed to pay the

8-00294A-11

2011478

2234 delinquent taxes or charges that led to the issuance of the tax
2235 certificate or lien. For purposes of this subsection only, the
2236 term "taxpayer" includes the taxpayer's family or any entity in
2237 which the taxpayer or taxpayer's family has any interest.

2238 Section 50. Section 197.542, Florida Statutes, is amended
2239 to read:

2240 197.542 Sale at public auction.—

2241 (1) Real property ~~The lands~~ advertised for sale to the
2242 highest bidder as a result of an application filed under s.
2243 197.502 shall be sold at public auction by the clerk of the
2244 circuit court, or his or her deputy, of the county where the
2245 property is ~~lands are~~ located on the date, at the time, and at
2246 the location as set forth in the published notice, which must
2247 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
2248 ~~the time and place, the clerk shall read the notice of sale and~~
2249 ~~shall offer the lands described in the notice for sale to the~~
2250 ~~highest bidder for cash at public outcry.~~ The amount required to
2251 redeem the tax certificate, plus the amounts paid by the holder
2252 to the clerk ~~of the circuit court~~ in charges for costs of sale,
2253 redemption of other tax certificates on the same property lands,
2254 and all other costs to the applicant for tax deed, plus interest
2255 ~~thereon~~ at the rate of 1.5 percent per month for the period
2256 running from the month after the date of application for the
2257 deed through the month of sale and costs incurred for the
2258 service of notice provided for in s. 197.522(2), shall be
2259 ~~considered~~ the bid of the certificateholder for the property. If
2260 tax certificates exist or if delinquent taxes accrued subsequent
2261 to the filing of the tax deed application, the amount required
2262 to redeem such tax certificates or pay such delinquent taxes

8-00294A-11

2011478

2263 must be included in the minimum bid. However, if the land to be
2264 sold is assessed on the latest tax roll as homestead property,
2265 the bid of the certificateholder must ~~shall~~ be increased to
2266 include an amount equal to one-half of the assessed value of the
2267 homestead property as required by s. 197.502. If there are no
2268 higher bids, the property land shall be struck off and sold to
2269 the certificateholder, who shall ~~forthwith~~ pay to the clerk any
2270 amounts included in the minimum bid, the documentary stamp tax,
2271 and recording fees due. Upon payment, ~~and~~ a tax deed shall
2272 ~~thereupon~~ be issued and recorded by the clerk.

2273 (2) ~~If there are other bids,~~ The certificateholder has
2274 ~~shall have~~ the right to bid as others present may bid, and the
2275 property shall be struck off and sold to the highest bidder. The
2276 high bidder shall post with the clerk a nonrefundable ~~cash~~
2277 deposit of 5 percent of the bid or \$200, whichever is greater,
2278 at the time of the sale, to be applied to the sale price at the
2279 time of full payment. Notice of the ~~this~~ deposit requirement
2280 must ~~shall~~ be posted at the auction site, and the clerk may
2281 require ~~that~~ bidders to show their willingness and ability to
2282 post the ~~cost~~ deposit. If full payment of the final bid and of
2283 documentary stamp tax and recording fees is not made within 24
2284 hours, excluding weekends and legal holidays, the clerk shall
2285 cancel all bids, readvertise the sale as provided in this
2286 section, and pay all costs of the sale from the deposit. Any
2287 remaining funds must be applied toward the opening bid. The
2288 clerk may refuse to recognize the bid of any person who has
2289 previously bid and refused, for any reason, to honor such bid.

2290 (3) If the sale is canceled for any reason, or the buyer
2291 fails to make full payment within the time required, the clerk

8-00294A-11

2011478

2292 shall immediately readvertise the sale to be held within ~~no~~
2293 ~~later than~~ 30 days after the date the sale was canceled. Only
2294 one advertisement is necessary. ~~No further notice is required.~~
2295 The amount of the opening ~~statutory (opening)~~ bid shall be
2296 increased by the cost of advertising, additional clerk's fees as
2297 provided for in s. 28.24(21), and interest as provided for in
2298 subsection (1). This process must be repeated until the property
2299 is sold and the clerk receives full payment or the clerk does
2300 not receive any bids other than the bid of the
2301 certificateholder. The clerk must ~~shall~~ receive full payment
2302 before ~~prior to~~ the issuance of the tax deed.

2303 (4) (a) A clerk may conduct electronic tax deed sales in
2304 lieu of public outcry. The clerk must comply with the procedures
2305 provided in this chapter, except that electronic proxy bidding
2306 shall be allowed and the clerk may require bidders to advance
2307 sufficient funds to pay the deposit required by subsection (2).
2308 The clerk shall provide access to the electronic sale by
2309 computer terminals open to the public at a designated location.
2310 A clerk who conducts such electronic sales may receive
2311 electronic deposits and payments related to the sale. The
2312 portion of an advance deposit from a winning bidder required by
2313 subsection (2) shall, upon acceptance of the winning bid, be
2314 subject to the fee under s. 28.24(10).

2315 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~
2316 ~~to~~ restrict or limit the authority of a charter county to
2317 conduct ~~from conducting~~ electronic tax deed sales. In a charter
2318 county where the clerk of the circuit court does not conduct all
2319 electronic sales, the charter county shall be permitted to
2320 receive electronic deposits and payments related to sales it

8-00294A-11

2011478

2321 conducts, as well as to subject the winning bidder to a fee,
2322 consistent with the schedule in s. 28.24(10).

2323 (c) The costs of electronic tax deed sales shall be added
2324 to the charges for the costs of sale under subsection (1) and
2325 paid by the certificateholder when filing an application for a
2326 tax deed.

2327 Section 51. Subsection (2) of section 197.582, Florida
2328 Statutes, is amended to read:

2329 197.582 Disbursement of proceeds of sale.—

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

8-00294A-11

2011478

2350 for their benefit. Any service charges, at the ~~same rate as~~
2351 prescribed in s. 28.24(10), and costs of mailing notices shall
2352 be paid out of the excess balance held by the clerk. Excess
2353 proceeds shall be held and disbursed in the same manner as
2354 unclaimed redemption moneys in s. 197.473. If ~~In the event~~
2355 excess proceeds are not sufficient to cover the service charges
2356 and mailing costs, the clerk shall receive the total amount of
2357 excess proceeds as a service charge.

2358 Section 52. Section 197.602, Florida Statutes, is amended
2359 to read:

2360 197.602 Reimbursement required in challenges to the
2361 validity of a tax deed ~~Party recovering land must refund taxes~~
2362 ~~paid and interest.-~~

2363 (1) If a party successfully challenges the validity of a
2364 tax deed in an action at law or equity, but the taxes for which
2365 the tax deed was sold were not paid before the tax deed was
2366 issued, the party shall pay to the party against whom the
2367 judgment or decree is entered:

2368 (a) The amount paid for the tax deed and all taxes paid
2369 upon the land, together with 12 percent interest thereon per
2370 year from the date of the issuance of the tax deed;

2371 (b) All legal expenses in obtaining the tax deed, including
2372 publication of notice and clerk's fees for issuing and recording
2373 the tax deed; and

2374 (c) The fair cash value of all maintenance and permanent
2375 improvements made upon the land by the holders under the tax
2376 deed. ~~If, in an action at law or in equity involving the~~
2377 validity of any tax deed, the court holds that the tax deed was
2378 invalid at the time of its issuance and that title to the land

8-00294A-11

2011478

2379 ~~therein described did not vest in the tax deed holder, then, if~~
2380 ~~the taxes for which the land was sold and upon which the tax~~
2381 ~~deed was issued had not been paid prior to issuance of the deed,~~
2382 ~~the party in whose favor the judgment or decree in the suit is~~
2383 ~~entered shall pay to the party against whom the judgment or~~
2384 ~~decree is entered the amount paid for the tax deed and all taxes~~
2385 ~~paid upon the land, together with 12 percent interest thereon~~
2386 ~~per year from the date of the issuance of the tax deed and all~~
2387 ~~legal expenses in obtaining the tax deed, including publication~~
2388 ~~of notice and clerk's fees for issuing and recording the tax~~
2389 ~~deed, and also the fair cash value of all permanent improvements~~
2390 ~~made upon the land by the holders under the tax deed.~~

2391 (2) In an action to challenge the validity of a tax deed,
2392 the prevailing party is entitled to all reasonable litigation
2393 expenses including attorney's fees.

2394 (3) The court shall determine the amount of the expenses
2395 for which a party shall be reimbursed. ~~and the fair cash value~~
2396 ~~of improvements shall be ascertained and found upon the trial of~~
2397 ~~the action, and~~ The tax deed holder or anyone holding under the
2398 tax deed has thereunder shall have a prior lien on upon the land
2399 for the payment of the expenses that must be reimbursed to such
2400 persons sums.

2401 Section 53. Section 192.0105, Florida Statutes, is amended
2402 to read:

2403 192.0105 Taxpayer rights.—There is created a Florida
2404 Taxpayer's Bill of Rights for property taxes and assessments to
2405 guarantee that the rights, privacy, and property of the
2406 taxpayers of this state are adequately safeguarded and protected
2407 during tax levy, assessment, collection, and enforcement

8-00294A-11

2011478__

2408 processes administered under the revenue laws of this state. The
2409 Taxpayer's Bill of Rights compiles, in one document, brief but
2410 comprehensive statements that summarize the rights and
2411 obligations of the property appraisers, tax collectors, clerks
2412 of the court, local governing boards, the Department of Revenue,
2413 and taxpayers. Additional rights afforded to payors of taxes and
2414 assessments imposed under the revenue laws of this state are
2415 provided in s. 213.015. The rights afforded taxpayers to assure
2416 that their privacy and property are safeguarded and protected
2417 during tax levy, assessment, and collection are available only
2418 insofar as they are implemented in other parts of the Florida
2419 Statutes or rules of the Department of Revenue. The rights so
2420 guaranteed to state taxpayers in the Florida Statutes and the
2421 departmental rules include:

2422 (1) THE RIGHT TO KNOW.—

2423 (a) The right to be sent a ~~mailed~~ notice of proposed
2424 property taxes and proposed or adopted non-ad valorem
2425 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
2426 (13)(a), and 200.069). The notice must also inform the taxpayer
2427 that the final tax bill may contain additional non-ad valorem
2428 assessments (see s. 200.069(9)).

2429 (b) The right to notification of a public hearing on each
2430 taxing authority's tentative budget and proposed millage rate
2431 and advertisement of a public hearing to finalize the budget and
2432 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2433 (c) The right to advertised notice of the amount by which
2434 the tentatively adopted millage rate results in taxes that
2435 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
2436 The right to notification ~~by first class mail~~ of a comparison of

8-00294A-11

2011478

2437 the amount of the taxes to be levied from the proposed millage
2438 rate under the tentative budget change, compared to the previous
2439 year's taxes, and also compared to the taxes that would be
2440 levied if no budget change is made (see ss. 200.065(2)(b) and
2441 200.069(2), (3), (4), and (8)).

2442 (d) The right that the adopted millage rate will not exceed
2443 the tentatively adopted millage rate. If the tentative rate
2444 exceeds the proposed rate, each taxpayer shall be mailed notice
2445 comparing his or her taxes under the tentatively adopted millage
2446 rate to the taxes under the previously proposed rate, before a
2447 hearing to finalize the budget and adopt millage (see s.
2448 200.065(2)(d)).

2449 (e) The right to be sent notice by first-class mail of a
2450 non-ad valorem assessment hearing at least 20 days before the
2451 hearing with pertinent information, including the total amount
2452 to be levied against each parcel. All affected property owners
2453 have the right to appear at the hearing and to file written
2454 objections with the local governing board (see s. 197.3632(4)(b)
2455 and (c) and (10)(b)2.b.).

2456 (f) The right of an exemption recipient to be sent a
2457 renewal application for that exemption, the right to a receipt
2458 for homestead exemption claim when filed, and the right to
2459 notice of denial of the exemption (see ss. 196.011(6),
2460 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2461 (g) The right, on property determined not to have been
2462 entitled to homestead exemption in a prior year, to notice of
2463 intent from the property appraiser to record notice of tax lien
2464 and the right to pay tax, penalty, and interest before a tax
2465 lien is recorded for any prior year (see s. 196.161(1)(b)).

8-00294A-11

2011478

2466 (h) The right to be informed during the tax collection
2467 process, including: notice of tax due; notice of back taxes;
2468 notice of late taxes and assessments and consequences of
2469 nonpayment; opportunity to pay estimated taxes and non-ad
2470 valorem assessments when the tax roll will not be certified in
2471 time; notice when interest begins to accrue on delinquent
2472 provisional taxes; notice of the right to prepay estimated taxes
2473 by installment; a statement of the taxpayer's estimated tax
2474 liability for use in making installment payments; and notice of
2475 right to defer taxes and non-ad valorem assessments on homestead
2476 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
2477 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
2478 193.1145(10)(a), and 197.254(1)).

2479 (i) The right to an advertisement in a newspaper listing
2480 names of taxpayers who are delinquent in paying tangible
2481 personal property taxes, with amounts due, and giving notice
2482 that interest is accruing at 18 percent and that, unless taxes
2483 are paid, warrants will be issued, prior to petition made with
2484 the circuit court for an order to seize and sell property (see
2485 s. 197.402(2)).

2486 (j) The right to be sent a ~~mailed~~ notice when a petition
2487 has been filed with the court for an order to seize and sell
2488 property and the right to be mailed notice, and to be served
2489 notice by the sheriff, before the date of sale, that application
2490 for tax deed has been made and property will be sold unless back
2491 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
2492 197.522(1)(a) and (2)).

2493 (k) The right to have certain taxes and special assessments
2494 levied by special districts individually stated on the "Notice

8-00294A-11

2011478

2495 of Proposed Property Taxes and Proposed or Adopted Non-Ad
2496 Valorem Assessments" (see s. 200.069).

2497

2498 Notwithstanding the right to information contained in this
2499 subsection, under s. 197.122 property owners are held to know
2500 that property taxes are due and payable annually and are charged
2501 with a duty to ascertain the amount of current and delinquent
2502 taxes and obtain the necessary information from the applicable
2503 governmental officials.

2504 (2) THE RIGHT TO DUE PROCESS.—

2505 (a) The right to an informal conference with the property
2506 appraiser to present facts the taxpayer considers to support
2507 changing the assessment and to have the property appraiser
2508 present facts supportive of the assessment upon proper request
2509 of any taxpayer who objects to the assessment placed on his or
2510 her property (see s. 194.011(2)).

2511 (b) The right to petition the value adjustment board over
2512 objections to assessments, denial of exemption, denial of
2513 agricultural classification, denial of historic classification,
2514 denial of high-water recharge classification, disapproval of tax
2515 deferral, and any penalties on deferred taxes imposed for
2516 incorrect information willfully filed. Payment of estimated
2517 taxes does not preclude the right of the taxpayer to challenge
2518 his or her assessment (see ss. 194.011(3), 196.011(6) and
2519 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),
2520 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2521 (c) The right to file a petition for exemption or
2522 agricultural classification with the value adjustment board when
2523 an application deadline is missed, upon demonstration of

8-00294A-11

2011478

2524 particular extenuating circumstances for filing late (see ss.
2525 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2526 (d) The right to prior notice of the value adjustment
2527 board's hearing date and the right to the hearing within 4 hours
2528 of scheduled time (see s. 194.032(2)).

2529 (e) The right to notice of date of certification of tax
2530 rolls and receipt of property record card if requested (see ss.
2531 193.122(2) and (3) and 194.032(2)).

2532 (f) The right, in value adjustment board proceedings, to
2533 have all evidence presented and considered at a public hearing
2534 at the scheduled time, to be represented by an attorney or
2535 agent, to have witnesses sworn and cross-examined, and to
2536 examine property appraisers or evaluators employed by the board
2537 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
2538 and 194.035(2)).

2539 (g) The right to be sent ~~mailed~~ a timely written decision
2540 by the value adjustment board containing findings of fact and
2541 conclusions of law and reasons for upholding or overturning the
2542 determination of the property appraiser, and the right to
2543 advertised notice of all board actions, including appropriate
2544 narrative and column descriptions, in brief and nontechnical
2545 language (see ss. 194.034(2) and 194.037(3)).

2546 (h) The right at a public hearing on non-ad valorem
2547 assessments or municipal special assessments to provide written
2548 objections and to provide testimony to the local governing board
2549 (see ss. 197.3632(4)(c) and 170.08).

2550 (i) The right to bring action in circuit court to contest a
2551 tax assessment or appeal value adjustment board decisions to
2552 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c))

8-00294A-11

2011478

2553 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2554 (3) THE RIGHT TO REDRESS.—

2555 (a) The right to discounts for early payment on all taxes
2556 and non-ad valorem assessments collected by the tax collector,
2557 except for partial payments as defined in s. 197.374, the right
2558 to pay installment payments with discounts, and the right to pay
2559 delinquent personal property taxes under a ~~an installment~~
2560 payment program when implemented by the county tax collector
2561 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and
2562 197.4155).

2563 (b) The right, upon filing a challenge in circuit court and
2564 paying taxes admitted in good faith to be owing, to be issued a
2565 receipt and have suspended all procedures for the collection of
2566 taxes until the final disposition of the action (see s.
2567 194.171(3)).

2568 (c) The right to have penalties reduced or waived upon a
2569 showing of good cause when a return is not intentionally filed
2570 late, and the right to pay interest at a reduced rate if the
2571 court finds that the amount of tax owed by the taxpayer is
2572 greater than the amount the taxpayer has in good faith admitted
2573 and paid (see ss. 193.072(4) and 194.192(2)).

2574 (d) The right to a refund when overpayment of taxes has
2575 been made under specified circumstances (see ss. 193.1145(8)(e)
2576 and 197.182(1)).

2577 (e) The right to an extension to file a tangible personal
2578 property tax return upon making proper and timely request (see
2579 s. 193.063).

2580 (f) The right to redeem real property and redeem tax
2581 certificates at any time before full payment for a tax deed is

8-00294A-11

2011478

2582 made to the clerk of the court, including documentary stamps and
2583 recording fees issued, and the right to have tax certificates
2584 canceled if sold where taxes had been paid or if other error
2585 makes it void or correctable. Property owners have the right to
2586 be free from contact by a certificateholder for 2 years after
2587 April 1 of the year the tax certificate is issued (see ss.
2588 197.432(13) and (14) ~~(14) and (15)~~, 197.442(1), 197.443, and
2589 197.472(1) and ~~(6)(7)~~).

2590 (g) The right of the taxpayer, property appraiser, tax
2591 collector, or the department, as the prevailing party in a
2592 judicial or administrative action brought or maintained without
2593 the support of justiciable issues of fact or law, to recover all
2594 costs of the administrative or judicial action, including
2595 reasonable attorney's fees, and of the department and the
2596 taxpayer to settle such claims through negotiations (see ss.
2597 57.105 and 57.111).

2598 (4) THE RIGHT TO CONFIDENTIALITY.—

2599 (a) The right to have information kept confidential,
2600 including federal tax information, ad valorem tax returns,
2601 social security numbers, all financial records produced by the
2602 taxpayer, Form DR-219 returns for documentary stamp tax
2603 information, and sworn statements of gross income, copies of
2604 federal income tax returns for the prior year, wage and earnings
2605 statements (W-2 forms), and other documents (see ss. 192.105,
2606 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2607 (b) The right to limiting access to a taxpayer's records by a
2608 property appraiser, the Department of Revenue, and the Auditor
2609 General only to those instances in which it is determined that
2610 such records are necessary to determine either the

8-00294A-11

2011478

2611 classification or the value of taxable nonhomestead property
2612 (see s. 195.027(3)).

2613 Section 54. Paragraph (d) of subsection (3) of section
2614 194.011, Florida Statutes, is amended to read:

2615 194.011 Assessment notice; objections to assessments.—

2616 (3) A petition to the value adjustment board must be in
2617 substantially the form prescribed by the department.

2618 Notwithstanding s. 195.022, a county officer may not refuse to
2619 accept a form provided by the department for this purpose if the
2620 taxpayer chooses to use it. A petition to the value adjustment
2621 board shall describe the property by parcel number and shall be
2622 filed as follows:

2623 (d) The petition may be filed, as to valuation issues, at
2624 any time during the taxable year on or before the 25th day
2625 following the mailing of notice by the property appraiser as
2626 provided in subsection (1). With respect to an issue involving
2627 the denial of an exemption, an agricultural or high-water
2628 recharge classification application, an application for
2629 classification as historic property used for commercial or
2630 certain nonprofit purposes, or a deferral, the petition must be
2631 filed at any time during the taxable year on or before the 30th
2632 day following the mailing of the notice by the property
2633 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2634 196.193 or notice by the tax collector under s. 197.2425
2635 ~~197.253~~.

2636 Section 55. Subsection (1) of section 194.013, Florida
2637 Statutes, is amended to read:

2638 194.013 Filing fees for petitions; disposition; waiver.—

2639 (1) If so required by resolution of the value adjustment

8-00294A-11

2011478

2640 board, a petition filed pursuant to s. 194.011 shall be
 2641 accompanied by a filing fee to be paid to the clerk of the value
 2642 adjustment board in an amount determined by the board not to
 2643 exceed \$15 for each separate parcel of property, real or
 2644 personal, covered by the petition and subject to appeal.
 2645 However, no such filing fee may be required with respect to an
 2646 appeal from the disapproval of homestead exemption under s.
 2647 196.151 or from the denial of tax deferral under s. 197.2425
 2648 ~~197.253~~. Only a single filing fee shall be charged under this
 2649 section as to any particular parcel of property despite the
 2650 existence of multiple issues and hearings pertaining to such
 2651 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
 2652 or (f), a single filing fee shall be charged. Such fee shall be
 2653 calculated as the cost of the special magistrate for the time
 2654 involved in hearing the joint petition and shall not exceed \$5
 2655 per parcel. Said fee is to be proportionately paid by affected
 2656 parcel owners.

2657 Section 56. Subsection (12) of section 196.011, Florida
 2658 Statutes, is amended to read:

2659 196.011 Annual application required for exemption.—

2660 (12) Notwithstanding subsection (1), if ~~when~~ the owner of
 2661 property otherwise entitled to a religious exemption from ad
 2662 valorem taxation fails to timely file an application for
 2663 exemption, and because of a misidentification of property
 2664 ownership on the property tax roll the owner is not properly
 2665 notified of the tax obligation by the property appraiser and the
 2666 tax collector, the owner of the property may file an application
 2667 for exemption with the property appraiser. The property
 2668 appraiser must consider the application, and if he or she

8-00294A-11

2011478__

2669 determines the owner of the property would have been entitled to
2670 the exemption had the property owner timely applied, the
2671 property appraiser must grant the exemption. Any taxes assessed
2672 on such property shall be canceled, and if paid, refunded. Any
2673 tax certificates outstanding on such property shall be canceled
2674 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2675 Section 57. Section 197.603, Florida Statutes, is created
2676 to read:

2677 197.603 Declaration of legislative findings and intent.—The
2678 Legislature finds that the state has a strong interest in
2679 ensuring due process and public confidence in a uniform, fair,
2680 efficient, and accountable collection of property taxes by
2681 county tax collectors. Therefore, tax collections shall be
2682 supervised by the Department of Revenue pursuant to s.
2683 195.002(1). The Legislature intends that the property tax
2684 collection authorized by this chapter under s. 9(a), Art. VII of
2685 the State Constitution be free from the influence or the
2686 appearance of influence of the local governments that levy
2687 property taxes and receive property tax revenues.

2688 Section 58. Sections 197.202, 197.242, 197.304, 197.3041,
2689 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2690 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2691 197.3077, 197.3078, and 197.3079, Florida Statutes, are
2692 repealed.

2693 Section 59. This act shall take effect July 1, 2011.