

By the Committee on Budget Subcommittee on Finance and Tax; and
Senator Thrasher

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

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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

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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, 196.011, and 197.374, F.S.; conforming 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.

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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 tolls the
101 expiration period of a tax certificate under s. 197.482 and any
102 proceeding or process under chapter 197.

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

112

113 Paragraphs (a)-(c) shall not apply if service of process or
114 service by publication can be made in a manner sufficient to
115 confer jurisdiction to grant the relief sought. This section
116 shall not be construed to limit the ability of any person to

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117 initiate an action within 30 days after ~~of~~ the lifting of an
118 automatic stay issued in a bankruptcy action as is provided in
119 11 U.S.C. s. 108(c).

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

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

126 197.102 Definitions.—

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

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

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

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

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

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

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146 lowest amount by assigning a number to each of the tied bidders
147 and randomly determining which one of those numbers is the
148 winner.

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

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

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

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

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

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

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

174 Section 3. Section 197.122, Florida Statutes, is amended to

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175 read:

176 197.122 Lien of taxes; ~~dates;~~ application.-

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

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

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

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

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

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

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

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

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

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233 2. Acreage;
234 3. Wetlands or other environmental lands that are or have
235 been restricted in use because of such environmental features;
236 4. Access to usable land;
237 5. Any characteristic of the subject parcel which
238 ~~characteristic~~, in the property appraiser's opinion, caused the
239 appraisal to be clearly erroneous; or

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

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

261 Section 4. Section 197.123, Florida Statutes, is amended to

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262 read:

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

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

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

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

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

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

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291 30 days after the sending ~~mailing~~ of the original tax notice; 3
292 percent in the following month of December; 2 percent in the
293 following month of January; 1 percent in the following month of
294 February; and zero percent in the following month of March or
295 within 30 days before ~~prior to~~ the date of delinquency if the
296 date of delinquency is after April 1.

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

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

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

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

314 197.172 Interest rate; calculation and minimum.—

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

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320 except for the 3 percent mandatory interest charged ~~charge~~ under
321 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
322 ~~shall bear interest nor shall the mandatory charge as provided~~
323 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
324 ~~provided herein, except as to those tax certificates upon which~~
325 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
326 ~~been collected and paid.~~

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

331 Section 8. Subsections (1), (2), and (3) of section
332 197.182, Florida Statutes, are amended to read:

333 197.182 Department of Revenue to pass upon and order
334 refunds.-

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

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

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

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

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

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

377 ~~6.5. A~~ When any payment is ~~has been~~ made for a tax

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378 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or
379 amended or is ~~are~~ subsequently determined to be void under s.
380 197.443.

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

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

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

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

406 (f) ~~(d)~~ Upon receipt of the department's written denial of a

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407 ~~the~~ refund, the tax collector shall issue the denial in writing
408 to the taxpayer.

409 (g) ~~(e)~~ If funds are available from current receipts ~~and,~~
410 subject to subsection (3) ~~and, if~~ a refund is approved, the
411 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
412 after a claim for refund is made, unless the tax collector,
413 property appraiser, or department states good cause for
414 remitting the refund after that date. The time periods ~~times~~
415 stated in this paragraph and paragraphs (i) ~~(f)~~ through (l) ~~(j)~~
416 are directory and may be extended by a maximum of an additional
417 60 days if good cause is stated.

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

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

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

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

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

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

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

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

464 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the

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

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

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

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

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

491 (3) A refund ordered by the department pursuant to this
492 section shall be made by the tax collector in one aggregate
493 amount composed of all the pro rata shares of the several taxing

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

506 Section 9. Subsections (1), (3), and (5) of section
507 197.222, Florida Statutes, are amended to read:

508 197.222 Prepayment of estimated tax by installment method.—

509 (1) Taxes collected pursuant to this chapter may be prepaid
510 in installments as provided in this section. A taxpayer may
511 elect to prepay by installments for each tax notice for ~~with~~
512 taxes estimated to be more than \$100. A taxpayer who elects to
513 prepay ~~taxes~~ shall make payments based upon an estimated tax
514 equal to the actual taxes levied upon the subject property in
515 the prior year. In order to prepay by installments, the ~~Such~~
516 taxpayer must ~~shall~~ complete and file an application for each
517 tax notice ~~to prepay such taxes by installment~~ with the tax
518 collector on or before April 30 ~~prior to May 1~~ of the year in
519 which the taxpayer elects to prepay the ~~in installments~~
520 ~~pursuant to this section. The application shall be made on forms~~
521 ~~supplied by the department and provided to the taxpayer by the~~
522 ~~tax collector.~~ After submission of an initial application, a

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

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

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

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

549 (d) The fourth payment of one-quarter of the total amount
550 of estimated taxes due, plus one-half of any adjustment made
551 pursuant to a determination of actual tax liability, must ~~shall~~

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552 be made by ~~not later than~~ March 31 following the year in which
553 taxes are assessed. A ~~No~~ discount may not ~~shall~~ be granted for
554 such payment.

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

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

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581 electronic mailing shall be paid out of the general fund of the
582 county, upon statement of the costs ~~thereof~~ by the tax
583 collector.

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

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

595 197.2301 Payment of taxes prior to certified roll
596 procedure.—

597 (3) Immediately upon receipt of the property appraiser's
598 certification under subsection (2), the tax collector shall
599 publish a notice ~~cause to be published~~ in a newspaper of general
600 circulation in the county ~~and shall prominently post at the~~
601 ~~courthouse door a notice~~ that the tax roll will not be certified
602 for collection before ~~prior to~~ January 1 and that payments of
603 estimated taxes may be made ~~will be allowed~~ by those taxpayers
604 who submit ~~tender~~ payment to the collector on or before December
605 31.

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

609 (a) If the amount of underpayment ~~or overpayment~~ is \$10 ~~\$5~~

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610 or less, ~~then~~ no additional billing ~~or refund~~ is required except
611 as determined by the tax collector.

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

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

619 197.2421 Property tax deferral.-

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

624 (2) Authorized property tax deferral programs are:

625 (a) Homestead tax deferral.

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

628 (c) Affordable rental housing deferral.

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

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

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

638 (1) A property owner is responsible for submitting an

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639 annual application for tax deferral with the county tax
640 collector on or before March 31 following the year in which the
641 taxes and non-ad valorem assessments are assessed.

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

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

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

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

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

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

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

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

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

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668 applicable information available under this section. A tax
669 collector who finds that the applicant is entitled to the tax
670 deferral shall approve the application and maintain the deferral
671 records until the tax lien is satisfied.

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

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

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

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

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

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

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

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697 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral~~+~~
698 application.~~An appeal of a denied tax deferral must be made by~~
699 the property owner

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

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

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

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

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755 ~~appropriate proceeding.~~

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

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

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

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

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

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

775 197.243 Definitions relating to homestead property tax
776 deferral ~~Act.~~-

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

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

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784 Section 15. Section 197.252, Florida Statutes, is amended
785 to read:

786 197.252 Homestead tax deferral.—

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

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

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

812 2. Which exceeds 3 percent of the applicant's household

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813 income for the prior calendar year if the applicant is 65 years
814 old or older; or

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

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

817 b. Is less than the designated amount for the additional
818 homestead exemption under s. 196.075 and the applicant is 65
819 years old or older. If any such applicant's household income for
820 the prior calendar year is less than \$10,000, approval of such
821 application shall defer such ad valorem taxes plus non-ad
822 valorem assessments in their entirety.

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

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

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

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

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

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

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

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

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871 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
 872 and commercial working waterfront properties and affordable
 873 rental housing property.-

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

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

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

886 (2) The board of county commissioners of any county or the
 887 governing authority of a the municipality may adopt an by
 888 ordinance to may authorize the deferral of ad valorem taxes
 889 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~
 890 ~~commercial working waterfront~~ properties described in subsection
 891 (1).

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

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900 "recreational and commercial working waterfront," the ordinance
901 may specify the type of public lodging establishments that
902 qualify.

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

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

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

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

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

928 (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the

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929 ~~tax~~ deferral applies only ~~shall not apply~~ to the ~~an~~ amount of
 930 taxes in excess of ~~equal to~~ the amount that must be deposited
 931 into the community redevelopment trust fund by the entity
 932 granting the deferral based upon the taxable value of the
 933 property upon which the deferral is being granted. Once all
 934 instruments of indebtedness that existed at the time the
 935 deferral was originally granted are no longer outstanding or
 936 have otherwise been defeased, ~~the provisions of this paragraph~~
 937 ~~shall~~ no longer applies ~~apply~~.

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

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

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

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

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

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958 within a property which meet the following conditions:

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

963 (2) Units that are occupied by extremely-low-income
964 persons, very-low-income persons, low-income persons, or
965 moderate-income persons as these terms are defined in s.
966 420.0004.

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

969 197.254 Annual notification to taxpayer.—

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

978

979 ~~NOTICE TO TAXPAYERS ENTITLED~~

980 ~~TO HOMESTEAD EXEMPTION~~

981

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

986 (2) On or before November 1 of each year, the tax collector

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987 shall notify each taxpayer to whom a tax deferral has been
988 previously granted of the accumulated sum of deferred taxes,
989 non-ad valorem assessments, and interest outstanding.

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

992 197.262 Deferred payment tax certificates.-

993 (1) ~~The tax collector shall notify each local governing~~
994 ~~body of the amount of taxes and non-ad valorem assessments~~
995 ~~deferred which would otherwise have been collected for such~~
996 ~~governing body. The county shall then, At a the time of the tax~~
997 ~~certificate sale held pursuant to s. 197.432, the tax collector~~
998 ~~shall strike to the county each certificate on property for~~
999 ~~which taxes have been deferred off to the county.~~ Certificates
1000 issued pursuant to this section are exempt from the public sale
1001 of tax certificates held pursuant to s. 197.432 or s. 197.4725.

1002 (2) The certificates so held by the county shall bear
1003 interest at a rate equal to the semiannually compounded rate of
1004 0.5 percent plus the average yield to maturity of the long-term
1005 fixed-income portion of the Florida Retirement System
1006 investments as of the end of the quarter preceding the date of
1007 the sale of the deferred payment tax certificates. † However, the
1008 interest rate may not exceed 7 ~~9.5~~ percent.

1009 Section 20. Section 197.263, Florida Statutes, is amended
1010 to read:

1011 197.263 Change in ownership or use of property.-

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

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1016 or the owner ~~such person~~ fails to maintain the required fire and
1017 extended insurance coverage, the total amount of deferred taxes
1018 and interest for all ~~previous~~ years is ~~shall be~~ due and payable
1019 November 1 of the year in which the change ~~in use~~ occurs or on
1020 the date failure to maintain insurance occurs. Payment is ~~and~~
1021 ~~shall be~~ delinquent on April 1 of the year following the year in
1022 which the change in use or failure to maintain insurance occurs.
1023 However, if the change in ownership is to a surviving spouse and
1024 the spouse is eligible to maintain the tax deferral on such
1025 property, the surviving spouse may continue the deferment of
1026 previously deferred taxes and interest pursuant to this chapter.

1027 ~~(2) In the event that there is a change in ownership of~~
1028 ~~tax-deferred property, the total amount of deferred taxes and~~
1029 ~~interest for all previous years shall be due and payable on the~~
1030 ~~date the change in ownership takes place and shall be delinquent~~
1031 ~~on April 1 following said date. When, however, the change in~~
1032 ~~ownership is to a surviving spouse and such spouse is eligible~~
1033 ~~to claim homestead exemption on such property pursuant to s.~~
1034 ~~196.031(1), such surviving spouse may continue the deferment of~~
1035 ~~previously deferred taxes and interest pursuant to the~~
1036 ~~provisions of this act.~~

1037 (2) ~~(3)~~ Whenever the property appraiser discovers that there
1038 has been a change in the ownership or use of property that ~~which~~
1039 has been granted a tax deferral, the property appraiser shall
1040 notify the tax collector in writing of the date such change
1041 occurs, and the tax collector shall collect any taxes,
1042 assessments, and interest due ~~or delinquent~~.

1043 (3) ~~(4)~~ During any year in which the total amount of
1044 deferred taxes, interest, assessments, and all other unsatisfied

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1045 liens on the homestead exceeds 85 percent of the just assessed
 1046 value of the homestead, the tax collector shall ~~immediately~~
 1047 notify the owner ~~of the property on which taxes and interest~~
 1048 ~~have been deferred~~ that the portion of taxes, and interest, and
 1049 assessments which exceeds 85 percent of the just assessed value
 1050 of the homestead is ~~shall be~~ due and payable within 30 days
 1051 after ~~of receipt of~~ the notice is sent. Failure to pay the
 1052 amount due causes ~~shall cause~~ the total amount of deferred
 1053 taxes, and interest, and assessments to become delinquent.

1054 (4) ~~(5)~~ Each year, upon notification, each owner of property
 1055 on which taxes, and interest, and assessments have been deferred
 1056 shall submit to the tax collector a list of, and the current
 1057 value of, all outstanding liens on the owner's homestead.
 1058 Failure to respond to this notification within 30 days causes
 1059 ~~shall cause~~ the total amount of deferred taxes, and interest,
 1060 and assessments to become payable within 30 days.

1061 (5) ~~(6)~~ If ~~In the event~~ deferred taxes, interest, and
 1062 assessments become delinquent ~~under this chapter, then on or~~
 1063 ~~before June 1 following the date the taxes become delinquent,~~
 1064 the tax collector shall sell a tax certificate for the
 1065 delinquent taxes, and interest, and assessments in the manner
 1066 provided by s. 197.432.

1067 Section 21. Section 197.272, Florida Statutes, is amended
 1068 to read:

1069 197.272 Prepayment of deferred taxes.-

1070 ~~(1)~~ All or part of the deferred taxes and accrued interest
 1071 may at any time be paid to the tax collector. by:

1072 ~~(a) The owner of the property or the spouse of the owner.~~

1073 ~~(b) The next of kin of the owner, heir of the owner, child~~

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1074 ~~of the owner, or any person having or claiming a legal or~~
1075 ~~equitable interest in the property, provided no objection is~~
1076 ~~made by the owner within 30 days after the tax collector~~
1077 ~~notifies the owner of the fact that such payment has been~~
1078 ~~tendered.~~

1079 (2) Any partial payment that is less than the total amount
1080 due must be equal to the amount of the deferred taxes, interest,
1081 and assessments, and the payment must be for 1 or more full
1082 years made pursuant to this section shall be applied first to
1083 accrued interest.

1084 Section 22. Section 197.282, Florida Statutes, is amended
1085 to read:

1086 197.282 Distribution of payments.—When any deferred taxes,
1087 assessments, or interest is collected, the tax collector shall
1088 maintain a record of the payment, ~~setting forth a description of~~
1089 ~~the property and the amount of taxes or interest collected for~~
1090 ~~such property.~~ The tax collector shall distribute payments
1091 received in accordance with the procedures for distribution of
1092 ad valorem taxes, non-ad valorem assessments, or redemption
1093 moneys as prescribed in this chapter.

1094 Section 23. Section 197.292, Florida Statutes, is amended
1095 to read:

1096 197.292 Construction.—~~Nothing in This chapter does not: act~~
1097 ~~shall be construed to prevent~~

1098 (1) Prohibit the collection of personal property taxes that
1099 ~~which~~ become a lien against tax-deferred property;;

1100 (2) Defer payment of special assessments to benefited
1101 property other than those specifically allowed to be deferred;;
1102 or

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1103 (3) Affect any provision of any mortgage or other
1104 instrument relating to property requiring a person to pay ad
1105 valorem taxes or non-ad valorem assessments.

1106 Section 24. Section 197.301, Florida Statutes, is amended
1107 to read:

1108 197.301 Penalties.—

1109 (1) The following penalties shall be imposed on any person
1110 who willfully files incorrect information for a tax deferral
1111 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1112 (a) The ~~Such~~ person shall pay the total amount of deferred
1113 taxes and non-ad valorem assessments subject to collection
1114 pursuant to the uniform method of collection set forth in s.
1115 197.3632, and interest ~~deferred~~, which amount shall immediately
1116 become due.†

1117 (b) The ~~Such~~ person shall be disqualified from filing a
1118 ~~homestead~~ tax deferral application for the next 3 years.† ~~and~~

1119 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
1120 the total amount of deferred taxes, non-ad valorem assessments
1121 subject to collection pursuant to the uniform method of
1122 collection set forth in s. 197.3632, and interest ~~deferred~~.

1123 (2) Any person against whom the penalties prescribed in
1124 this section have been imposed may appeal the penalties imposed
1125 to the value adjustment board within 30 days after the ~~said~~
1126 penalties are imposed.

1127 Section 25. Section 197.312, Florida Statutes, is amended
1128 to read:

1129 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~
1130 ~~elect~~ to pay the taxes when an applicant qualifies for tax
1131 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee

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1132 the right to foreclose.

1133 Section 26. Section 197.322, Florida Statutes, is amended
1134 to read:

1135 197.322 Delivery of ad valorem tax and non-ad valorem
1136 assessment rolls; notice of taxes; publication and mail.—

1137 (1) The property appraiser shall deliver to the tax
1138 collector the certified assessment roll along with his or her
1139 warrant and recapitulation sheet.

1140 (2) The tax collector shall on November 1, or as soon as
1141 the assessment roll is open for collection, publish a notice in
1142 a local newspaper that the tax roll is open for collection.

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

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1161 undeliverable, a second notice must be sent. However, the
1162 original electronic transmission used with the consent of the
1163 property owner is the official mailing for purpose of this
1164 section. A discount period may not be extended due to a tax bill
1165 being returned as undeliverable electronically or by postal
1166 mail. The postage for mailing or the cost of electronic
1167 transmission shall be paid out of the general fund of each local
1168 governing board, upon statement of the amount thereof by the tax
1169 collector.

1170 Section 27. Section 197.332, Florida Statutes, is amended
1171 to read:

1172 197.332 Duties of tax collectors; branch offices.—

1173 (1) The tax collector has the authority and obligation to
1174 collect all taxes as shown on the tax roll by the date of
1175 delinquency or to collect delinquent taxes, interest, and costs,
1176 by sale of tax certificates on real property and by seizure and
1177 sale of personal property. In exercising their powers to
1178 contract, the tax collector may perform such duties by use of
1179 contracted services or products or by electronic means. The use
1180 of contracted services, products, or vendors does not diminish
1181 the responsibility or liability of the tax collector to perform
1182 such duties pursuant to law. The tax collector ~~may shall be~~
1183 ~~allowed to~~ collect the cost of contracted services and
1184 reasonable attorney's fees and court costs in actions on
1185 proceedings to recover delinquent taxes, interest, and costs.

1186 (2) A county tax collector may establish one or more branch
1187 offices by acquiring title to real property or by lease
1188 agreement. The tax collector may hire staff and equip such
1189 branch offices to conduct state business, or, if authorized to

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1190 do so by resolution of the county governing body, conduct county
1191 business pursuant to s. 1(k), Art. VIII of the State
1192 Constitution. The department shall rely on the tax collector's
1193 determination that a branch office is necessary and shall base
1194 its approval of the tax collector's budget in accordance with
1195 the procedures of s. 195.087(2).

1196 Section 28. Section 197.343, Florida Statutes, is amended
1197 to read:

1198 197.343 Tax notices; additional notice required.—

1199 (1) An additional tax notice shall be sent, electronically
1200 or by postal mail, mailed by April 30 to each taxpayer whose
1201 payment has not been received. Electronic transmission of the
1202 additional tax notice may be used only with the express consent
1203 of the property owner. If the electronic transmission is
1204 returned as undeliverable, a second notice must be sent.
1205 However, the original electronic transmission used with the
1206 consent of the property owner is the official notice for the
1207 purposes of this subsection. The notice shall include a
1208 description of the property and a statement that if the taxes
1209 are not paid:

1210 (a) For real property, a tax certificate may be sold; and

1211 (b) For tangible personal property, the property may be
1212 sold the following statement: If the taxes for ... (year) ... on
1213 your property are not paid in full, a tax certificate will be
1214 sold for the delinquent taxes, and your property may be sold at
1215 a future date. Contact the tax collector's office at once.

1216 ~~(2) A duplicate of the additional tax notice required by~~
1217 ~~subsection (1) shall be mailed to a condominium unit owner's~~
1218 ~~condominium association or to a mobile home owner's homeowners'~~

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1219 ~~association as defined in s. 723.075 if the association has~~
1220 ~~filed with the tax collector a written request and included a~~
1221 ~~description of the land. The tax collector is authorized to~~
1222 ~~charge a reasonable fee for the cost of this service.~~

1223 (2) ~~(3)~~ When the taxes under s. 193.481 on subsurface rights
1224 have become delinquent and a tax certificate is to be sold under
1225 this chapter, a notice of the delinquency shall be sent ~~given by~~
1226 ~~first class mail~~ to the owner of the fee to which these
1227 subsurface rights are attached. The additional notice may be
1228 transmitted electronically only with the express consent of the
1229 fee owner. If the electronic transmission is returned as
1230 undeliverable, a second notice must be sent. However, the
1231 original electronic transmission used with the consent of the
1232 property owner is the official notice for the purposes of this
1233 subsection. On the day of the tax sale, the fee owner shall have
1234 the right to purchase the tax certificate at the maximum rate of
1235 interest provided by law before bids are accepted for the sale
1236 of such certificate.

1237 (3) ~~(4)~~ The tax collector shall send ~~mail~~ such additional
1238 notices as he or she considers proper and necessary or as may be
1239 required by reasonable rules of the department. An additional
1240 notice may be transmitted electronically only with the express
1241 consent of the property owner. If the notice of taxes is sent
1242 electronically and is returned as undeliverable, a second notice
1243 shall be sent. However, an original electronic transmission used
1244 with the consent of the property owner is the official mailing
1245 for purpose of this section.

1246 Section 29. Subsections (1) and (2) of section 197.344,
1247 Florida Statutes, are amended to read:

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1248 197.344 Lienholders; receipt of notices and delinquent
1249 taxes.—

1250 (1) When requested in writing, a tax notice shall be sent
1251 ~~mailed~~ according to the following procedures:

1252 (a) Upon request by any taxpayer who is aged 60 years old
1253 or older ~~over~~, the tax collector shall send ~~mail~~ the tax notice
1254 to a third party designated by the taxpayer. A duplicate copy of
1255 the notice shall be sent ~~mailed~~ to the taxpayer.

1256 (b) Upon request by a mortgagee stating that the mortgagee
1257 is the trustee of an escrow account for ad valorem taxes due on
1258 the property, the tax notice shall be sent ~~mailed~~ to such
1259 trustee. When the original tax notice is sent ~~mailed~~ to such
1260 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
1261 the owner of the property with the additional statement that the
1262 original has been sent to the trustee.

1263 (c) Upon request by a vendee of an unrecorded or recorded
1264 contract for deed, the tax collector shall send ~~mail~~ a duplicate
1265 notice to such vendee.

1266
1267 The tax collector may establish cutoff dates, periods for
1268 updating the list, and any other reasonable requirements to
1269 ensure that the tax notices are sent ~~mailed~~ to the proper party
1270 on time. Notices shall be sent electronically or by postal mail.
1271 However, electronic transmission may be used only with the
1272 express consent of the person making the request. If the
1273 electronic transmission is returned as undeliverable, a second
1274 notice must be sent. However, the original electronic
1275 transmission used with the consent of the requester is the
1276 official notice for the purpose of this subsection.

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1277 (2) On or before May 1 of each year, the holder or
1278 mortgagee of an unsatisfied mortgage, lienholder, or vendee
1279 under a contract for deed, upon filing with the tax collector a
1280 description of property ~~land~~ so encumbered and paying a service
1281 charge of \$2, may request and receive information concerning any
1282 delinquent taxes appearing on the current tax roll and
1283 certificates issued on the described property ~~land~~. Upon receipt
1284 of such request, the tax collector shall furnish the following
1285 information within 60 days following the tax certificate sale:

1286 (a) The description of property on which certificates were
1287 sold.

1288 (b) The number of each certificate issued and to whom.

1289 (c) The face amount of each certificate.

1290 (d) The cost for redemption of each certificate.

1291 Section 30. Section 197.3635, Florida Statutes, is amended
1292 to read:

1293 197.3635 Combined notice of ad valorem taxes and non-ad
1294 valorem assessments; requirements.—A form for the combined
1295 notice of ad valorem taxes and non-ad valorem assessments shall
1296 be produced and paid for by the tax collector. The form shall
1297 meet the requirements of this section and department rules and
1298 is ~~shall be~~ subject to approval by the department. By rule, the
1299 department shall provide a format for the form of such combined
1300 notice. The form shall ~~meet the following requirements:~~

1301 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
1302 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
1303 a receipt part that can be returned along with the payment to
1304 the tax collector.

1305 ~~(2) It shall provide a clear partition between ad valorem~~

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1306 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
1307 ~~bold horizontal line approximately 1/8 inch thick.~~

1308 ~~(2)(3) Within the ad valorem part, it shall~~ Contain the
1309 heading "Ad Valorem Taxes." within the ad valorem part and
1310 ~~Within the non-ad valorem assessment part, it shall contain the~~
1311 heading "Non-ad Valorem Assessments." within the non-ad valorem
1312 assessment part.

1313 ~~(3)(4) It shall~~ Contain the county name, the assessment
1314 year, the mailing address of the tax collector, the mailing
1315 address of one property owner, the legal description of the
1316 property to at least 25 characters, and the unique parcel or tax
1317 identification number of the property.

1318 ~~(4)(5) It shall~~ Provide for the labeled disclosure of the
1319 total amount of combined levies and the total discounted amount
1320 due each month when paid in advance.

1321 ~~(5)(6) It shall~~ Provide a field or portion on the front of
1322 the notice for official use for data to reflect codes useful to
1323 the tax collector.

1324 ~~(6)(7) Provide for the combined notice to shall~~ be set in
1325 type that which is 8 points or larger.

1326 ~~(7)(8) The ad valorem part shall~~ Contain within the ad
1327 valorem part the following:

1328 (a) A schedule of the assessed value, exempted value, and
1329 taxable value of the property.

1330 (b) Subheadings for columns listing taxing authorities,
1331 corresponding millage rates expressed in dollars and cents per
1332 \$1,000 of taxable value, and the associated tax.

1333 (c) A listing of taxing authorities ~~listed~~ in the same
1334 sequence and manner as listed on the notice required by s.

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1335 200.069(4)(a), with the exception that independent special
1336 districts, municipal service taxing districts, and voted debt
1337 service millages for each taxing authority shall be listed
1338 separately. If a county has too many municipal service taxing
1339 units to list separately, it shall combine them to disclose the
1340 total number of such units and the amount of taxes levied.

1341 (8)~~(9)~~ Contain within the non-ad valorem assessment part,
1342 ~~it shall contain the following:~~

1343 (a) Subheadings for columns listing the levying
1344 authorities, corresponding assessment rates expressed in dollars
1345 and cents per unit of assessment, and the associated assessment
1346 amount.

1347 (b) The purpose of the assessment, if the purpose is not
1348 clearly indicated by the name of the levying authority.

1349 (c) A listing of the levying authorities in the same order
1350 as in the ad valorem part to the extent practicable. If a county
1351 has too many municipal service benefit units to list separately,
1352 it shall combine them by function.

1353 (9)~~(10)~~ ~~It shall~~ Provide instructions and useful
1354 information to the taxpayer. Such information and instructions
1355 shall be nontechnical to minimize confusion. The information and
1356 instructions required by this section shall be provided by
1357 department rule and shall include:

1358 (a) Procedures to be followed when the property has been
1359 sold or conveyed.

1360 (b) Instruction as to mailing the remittance and receipt
1361 along with a brief disclosure of the availability of discounts.

1362 (c) Notification about delinquency and interest for
1363 delinquent payment.

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1364 (d) Notification that failure to pay the amounts due will
1365 result in a tax certificate being issued against the property.

1366 (e) A brief statement outlining the responsibility of the
1367 tax collector, the property appraiser, and the taxing
1368 authorities. This statement shall be accompanied by directions
1369 as to which office to contact for particular questions or
1370 problems.

1371 Section 31. Subsections (2) and (4) of section 197.373,
1372 Florida Statutes, are amended to read:

1373 197.373 Payment of portion of taxes.—

1374 (2) The request must be made at least 45 ~~15~~ days before
1375 ~~prior to~~ the tax certificate sale.

1376 (4) This section does not apply to assessments and
1377 collections relating to fee timeshare real property made
1378 pursuant to ~~the provisions of~~ s. 192.037.

1379 Section 32. Subsections (1) and (3) of section 197.402,
1380 Florida Statutes, are amended to read:

1381 197.402 Advertisement of real or personal property with
1382 delinquent taxes.—

1383 (1) If ~~Whenever legal~~ advertisements are required, the
1384 board of county commissioners shall select the newspaper as
1385 provided in chapter 50. The ~~office of the~~ tax collector shall
1386 pay all newspaper charges, and the proportionate cost of the
1387 advertisements shall be added to the delinquent taxes ~~when they~~
1388 ~~are~~ collected.

1389 (3) Except as provided in s. 197.432(4), on or before June
1390 1 or the 60th day after the date of delinquency, whichever is
1391 later, the tax collector shall advertise once each week for 3
1392 weeks and shall sell tax certificates on all real property

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1393 having with delinquent taxes. If the deadline falls on a
1394 Saturday, Sunday, or legal holiday, it is extended to the next
1395 working day. The tax collector shall make a list of such
1396 properties in the same order in which the property was ~~lands~~
1397 were assessed, specifying the amount due on each parcel,
1398 including interest at the rate of 18 percent per year from the
1399 date of delinquency to the date of sale; the cost of
1400 advertising; and the expense of sale. For sales that commence on
1401 or after June 1, all certificates shall be issued effective as
1402 of the date of the first day of the sale and the interest to be
1403 paid to the certificateholder shall include the month of June.

1404 Section 33. Section 197.403, Florida Statutes, is amended
1405 to read:

1406 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1407 ~~collector; Proof of publication; fees.~~—The newspaper publishing
1408 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
1409 of the paper containing each notice to the tax collector within
1410 10 days after the last required publication. When the
1411 publication of the tax sale notice is completed ~~as provided by~~
1412 ~~law, the publisher shall make an affidavit, in the form~~
1413 ~~prescribed by the department,~~ which shall be delivered to the
1414 tax collector and annexed to the report of certificates sold for
1415 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1416 Section 34. Subsections (5) and (10) of section 197.413,
1417 Florida Statutes, are amended to read:

1418 197.413 Delinquent personal property taxes; warrants; court
1419 order for levy and seizure of personal property; seizure; fees
1420 of tax collectors.—

1421 (5) Upon the filing of the ~~such~~ petition, the clerk of the

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1422 court shall notify each delinquent taxpayer listed in the
 1423 petition that a petition has been filed and that, upon
 1424 ratification and confirmation of the petition, the tax collector
 1425 ~~may will be authorized to~~ issue warrants and levy upon, seize,
 1426 and sell so much of the personal property as to satisfy the
 1427 delinquent taxes, plus costs, interest, attorney's fees, and
 1428 other charges. The ~~Such~~ notice shall be given by certified mail,
 1429 return receipt requested. If the clerk of court and the tax
 1430 collector agree, the tax collector may provide the notice.

1431 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
 1432 each delinquent taxpayer at the time delinquent taxes are
 1433 collected. ~~The tax collector is entitled to receive an~~
 1434 ~~additional \$8 for each warrant issued.~~

1435 Section 35. Section 197.414, Florida Statutes, is amended
 1436 to read:

1437 197.414 ~~Tax collector to keep~~ Record of warrants and levies
 1438 on tangible personal property.—The tax collector shall keep a
 1439 record of all warrants and levies made under this chapter and
 1440 shall note on such record the date of payment, the amount of
 1441 money, if any, received, and the disposition thereof made by him
 1442 or her. Such record shall be known as "the tangible personal
 1443 property tax warrant register." ~~and the form thereof shall be~~
 1444 ~~prescribed by the Department of Revenue.~~ The warrant register
 1445 may be maintained in paper or electronic form.

1446 Section 36. Section 197.4155, Florida Statutes, is amended
 1447 to read:

1448 197.4155 Delinquent personal property taxes; ~~installment~~
 1449 payment program.—

1450 (1) A county tax collector may implement a ~~an installment~~

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1451 payment program for the payment of delinquent personal property
1452 taxes. If implemented, the ~~program must be available, upon~~
1453 ~~application to the tax collector, to each delinquent personal~~
1454 ~~property taxpayer whose delinquent personal property taxes~~
1455 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~
1456 requests to participate in the program to submit an application
1457 on a form prescribed by the tax collector which, at a minimum,
1458 must include the name, address, a description of the property
1459 subject to personal property taxes, and the amount of the
1460 personal property taxes owed by the taxpayer.

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

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1480 and number of payments required to collect all delinquent
1481 personal property taxes owed ~~by the taxpayer~~, except that the
1482 plan must provide for the full satisfaction of all amounts owed
1483 by the taxpayer within ~~by no later than~~ 3 years after the due
1484 date of the first payment under the plan.

1485 (3) If a tax warrant is issued under s. 197.413 against a
1486 delinquent taxpayer who is participating in an installment
1487 payment plan under this section, the tax warrant is
1488 unenforceable as long as the taxpayer is neither delinquent
1489 under the terms of the installment payment plan nor attempting
1490 to remove or dispose of the personal property that is subject to
1491 the tax warrant.

1492 (4) If the amounts due under the installment payment plan
1493 are not paid in full in accordance with the terms of the plan,
1494 the tax collector may use all enforcement methods available
1495 under the law.

1496 Section 37. Section 197.416, Florida Statutes, is amended
1497 to read:

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

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1509 personal property until he or she has completely performed every
1510 duty devolving upon the tax collector as required by law.

1511 Section 38. Subsection (1) of section 197.417, Florida
1512 Statutes, is amended to read:

1513 197.417 Sale of personal property after seizure.—

1514 (1) When personal property is levied upon for delinquent
1515 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before
1516 the sale the tax collector shall give public notice by
1517 advertisement of the time and place of sale of the property to
1518 be sold. The notice shall be posted in at least two ~~three~~ public
1519 places in the county, ~~one of which shall be at the courthouse,~~
1520 and the property shall be sold at public auction at the location
1521 noted in the advertisement. Notice posted on the Internet
1522 qualifies as one location. The property sold shall be present if
1523 practical. If the sale is conducted electronically, a
1524 description of the property and a photograph, when practical,
1525 shall be available. At any time before the sale the owner or
1526 claimant of the property may release the property by the payment
1527 of the taxes, plus delinquent charges, interest, and costs, for
1528 which the property was liable to be sold. ~~In all cases,~~
1529 ~~immediate payment for the property shall be required.~~ In case
1530 such a sale is made, the tax collector is ~~shall be~~ entitled to
1531 the same fees and charges as are allowed sheriffs upon execution
1532 sales.

1533 Section 39. Section 197.432, Florida Statutes, is amended
1534 to read:

1535 197.432 Sale of tax certificates for unpaid taxes.—

1536 (1) On the day and approximately at the time designated in
1537 the notice of the sale, the tax collector shall commence the

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1538 sale of tax certificates on the real property ~~those lands~~ on
1539 which taxes have not been paid. The tax collector, ~~and he or she~~
1540 shall continue the sale from day to day until each certificate
1541 is sold to pay the taxes, interest, costs, and charges on the
1542 parcel described in the certificate. ~~In case there are no~~
1543 ~~bidders, the certificate shall be issued to the county.~~ The tax
1544 collector shall offer all certificates on the property lands as
1545 they are listed on the tax roll assessed. The tax collector may
1546 conduct the sale of tax certificates for unpaid taxes pursuant
1547 to this section by electronic means, which may allow for proxy
1548 bidding. Such electronic means must comply with the procedures
1549 provided in this chapter. A tax collector who chooses to conduct
1550 such electronic sales may receive electronic deposits and
1551 payments related to the tax certificate sale.

1552 (2) A lien created through the sale of a tax certificate
1553 may not be enforced in any manner except as prescribed in this
1554 chapter.

1555 (3) If the Delinquent real property taxes on a real
1556 property and all interest, costs, and charges are paid before a
1557 tax certificate is awarded to a buyer or struck to the county,
1558 the tax collector may not issue the tax certificate ~~of all~~
1559 ~~governmental units due on a parcel of land in any one year shall~~
1560 ~~be combined into one certificate.~~ After a tax certificate is
1561 awarded to a buyer or struck to the county, the delinquent
1562 taxes, interest, costs, and charges are paid by the redemption
1563 of the tax certificate.

1564 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1565 delinquent taxes on property that has been granted a homestead
1566 exemption for the year in which the delinquent taxes were

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1567 assessed may not be sold at public auction or by electronic sale
1568 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
1569 the tax collector to the county at the maximum rate of interest
1570 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.
1571 197.502(3) may ~~shall~~ not be invoked if as long as the homestead
1572 exemption is granted to the person who received the homestead
1573 exemption for the year in which the tax certificate was issued.
1574 However, if when all such tax certificates and accrued interest
1575 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, ~~the provisions~~
1576 ~~of s. 197.502(3)~~ shall be used to determine whether the county
1577 must apply for a tax deed ~~shall be invoked~~.

1578 (5) A tax certificate that has not been sold on property
1579 for which a tax deed application is pending shall be struck to
1580 the county.

1581 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
1582 person who will pay the taxes, interest, costs, and charges and
1583 will demand the lowest rate of interest, not in excess of the
1584 maximum rate of interest allowed by this chapter. The tax
1585 collector shall accept bids in even increments and in fractional
1586 interest rate bids of one-quarter of 1 percent only. If multiple
1587 bidders offer the same lowest rate of interest, the tax
1588 collector shall determine the method of selecting the bidder to
1589 whom the certificate will be awarded. Acceptable methods include
1590 the bid received first or use of a random-number generator. If a
1591 certificate is not purchased there is no buyer, the certificate
1592 shall be struck ~~issued~~ to the county at the maximum rate of
1593 interest allowed by this chapter.

1594 (7) ~~(6)~~ The tax collector may ~~shall~~ require immediate
1595 payment of a reasonable deposit from any person who wishes to

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1596 bid for a tax certificate. A person who fails or refuses to pay
1597 any bid made by, or on behalf of, such person ~~him or her~~ is not
1598 entitled to bid or have any other bid accepted or enforced
1599 except as authorized by the tax collector ~~until a new deposit of~~
1600 ~~100 percent of the amount of estimated purchases has been paid~~
1601 ~~to the tax collector. When tax certificates are ready for~~
1602 ~~issuance,~~ The tax collector shall provide written or electronic
1603 notice when certificates are ~~notify each person to whom a~~
1604 ~~certificate was struck off that the certificate is~~ ready for
1605 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~
1606 the transmission of the electronic notice by the tax collector
1607 or mailing of such notice or, at the tax collector's discretion,
1608 all or a portion of the deposit placed by the bidder may be ~~the~~
1609 ~~deposit shall be~~ forfeited ~~and the bid canceled. In any event,~~
1610 Payment must ~~shall~~ be made before the issuance ~~delivery~~ of the
1611 certificate by the tax collector. If the tax collector
1612 determines that payment has been requested in error, the tax
1613 collector shall issue a refund within 15 business days after
1614 such payment.

1615 ~~(8)(7) The form of the certificate shall be as prescribed~~
1616 ~~by the department. Upon the cancellation of a any bid:, the tax~~
1617 ~~collector shall resell that certificate the following day or as~~
1618 ~~soon thereafter as possible, provided the certificate is sold~~
1619 ~~within 10 days after cancellation of such bid.~~

1620 (a) If the sale has not been adjourned, the tax collector
1621 shall reoffer the certificate for sale.

1622 (b) If the sale has been adjourned, the tax collector shall
1623 reoffer the certificate at a subsequent sale. Before the
1624 subsequent sale, the parcels must be readvertised pursuant to s.

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1625 197.402(3).

1626 ~~(9)-(8)~~ The tax collector shall maintain records ~~make a list~~
1627 of all the certificates sold for taxes, showing the date of the
1628 sale, the number of each certificate, the name of the owner as
1629 returned, a description of the property ~~land~~ within the
1630 certificate, the name of the purchaser, the interest rate bid,
1631 and the amount for which sale was made. Such records may be
1632 maintained electronically and shall ~~This list shall~~ be cited
1633 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
1634 ~~shall append to the list a certificate setting forth the fact~~
1635 ~~that the sale was made in accordance with this chapter.~~

1636 ~~(10)-(9)~~ A certificate may not be sold on, and ~~nor is any~~
1637 lien is not created in, property owned by any governmental unit
1638 ~~the property of~~ which has become subject to taxation due to
1639 lease of the property to a nongovernmental lessee. The
1640 delinquent taxes shall be enforced and collected in the manner
1641 provided in s. 196.199(8). However, the ad valorem real property
1642 taxes levied on a leasehold that is taxed as real property under
1643 s. 196.199(2)(b), and for which no rental payments are due under
1644 the agreement that created the leasehold or for which payments
1645 required under the original leasehold agreement have been waived
1646 or prohibited by law before January 1, 1993, must be paid by the
1647 lessee. If the taxes are unpaid, the delinquent taxes become a
1648 lien on the leasehold and may be collected and enforced under
1649 this chapter.

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

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1654 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
1655 corrected or amended, pursuant to this chapter or chapter 196,
1656 ~~shall~~ earn interest at the rate of 8 percent per year, simple
1657 interest, or the rate of interest bid at the tax certificate
1658 sale, whichever is less, calculated monthly from the date the
1659 certificate was purchased until the date the tax collector
1660 issues the refund ~~is ordered~~. Refunds made on tax certificates
1661 that are corrected or void shall be processed pursuant to ~~in~~
1662 ~~accordance with~~ the procedure set forth in s. 197.182, except
1663 that the 4-year time period provided for in s. 197.182(1)(e) ~~s.~~
1664 ~~197.182(1)(e)~~ does not apply to or bar refunds resulting from
1665 correction or cancellation of certificates and release of tax
1666 deeds as authorized herein.

1667 ~~(12)(11) When tax certificates are advertised for sale,~~ The
1668 tax collector ~~is shall~~ be entitled to a commission of 5 percent
1669 on the amount of the delinquent taxes and interest when a tax
1670 certificate is sold ~~actual sale is made~~. The commission must be
1671 included in the face value of the certificate. However, the tax
1672 collector ~~is shall~~ not be entitled to a ~~any~~ commission for a
1673 certificate that is struck ~~the sale of certificates made to the~~
1674 county until the certificate is redeemed or purchased ~~commission~~
1675 ~~is paid upon the redemption or sale of the tax certificates~~. If
1676 ~~When~~ a tax deed is issued to the county, the tax collector may
1677 ~~shall~~ not receive his or her commission ~~for the certificates~~
1678 until ~~after~~ the property is sold and conveyed by the county.

1679 ~~(12) All tax certificates issued to the county shall be~~
1680 ~~held by the tax collector of the county where the lands covered~~
1681 ~~by the certificates are located.~~

1682 ~~(13) Delinquent taxes on real property may be paid after~~

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1683 ~~the date of delinquency but prior to the sale of a tax~~
1684 ~~certificate by paying all costs, advertising charges, and~~
1685 ~~interest.~~

1686 (13)~~(14)~~ The holder of a tax certificate may not directly,
1687 through an agent, or otherwise initiate contact with the owner
1688 of property upon which he or she holds a tax certificate to
1689 encourage or demand payment until 2 years after ~~have elapsed~~
1690 ~~since~~ April 1 of the year of issuance of the tax certificate.

1691 (14)~~(15)~~ Any holder of a tax certificate who, prior to the
1692 date 2 years after April 1 of the year of issuance of the tax
1693 certificate, initiates, or whose agent initiates, contact with
1694 the property owner upon which he or she holds a certificate
1695 encouraging or demanding payment may be barred by the tax
1696 collector from bidding at a tax certificate sale. Unfair or
1697 deceptive contact by the holder of a tax certificate to a
1698 property owner to obtain payment is an unfair and deceptive
1699 trade practice, as referenced in s. 501.204(1), regardless of
1700 whether the tax certificate is redeemed. Such unfair or
1701 deceptive contact is actionable under ss. 501.2075-501.211. If
1702 the property owner later redeems the certificate in reliance on
1703 the deceptive or unfair practice, the unfair or deceptive
1704 contact is actionable under applicable laws prohibiting fraud.

1705 ~~(16) The county tax collector may conduct the sale of tax~~
1706 ~~certificates for unpaid taxes pursuant to this section by~~
1707 ~~electronic means. Such electronic sales shall comply with the~~
1708 ~~procedures provided in this chapter. The tax collector shall~~
1709 ~~provide access to such electronic sale by computer terminals~~
1710 ~~open to the public at a designated location. A tax collector who~~
1711 ~~chooses to conduct such electronic sales may receive electronic~~

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1712 ~~deposits and payments related to the tax certificate sale.~~

1713 Section 40. Section 197.4325, Florida Statutes, is amended
1714 to read:

1715 197.4325 Procedure when ~~checks received for~~ payment of
1716 taxes or tax certificates is ~~are~~ dishonored.-

1717 (1) ~~(a)~~ Within 10 days after a payment for taxes ~~check~~
1718 received by the tax collector ~~for payment of taxes~~ is
1719 dishonored, the tax collector shall notify the payor ~~maker of~~
1720 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
1721 official receipt is canceled for nonpayment, the tax collector
1722 shall ~~cancel the official receipt issued for the dishonored~~
1723 ~~check and shall~~ make an entry on the tax roll that the receipt
1724 was canceled because of a dishonored payment ~~check~~. ~~Where~~
1725 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
1726 effort to collect the moneys due before canceling the receipt.

1727 ~~(b) The tax collector shall retain a copy of the canceled~~
1728 ~~tax receipt and the dishonored check for the period of time~~
1729 ~~required by law.~~

1730 (2) ~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
1731 collector for the purchase of a tax certificate is dishonored
1732 and: ~~the certificate has not been delivered to the bidder, the~~
1733 ~~tax collector shall retain the deposit and resell the tax~~
1734 ~~certificate. If the certificate has been delivered to the~~
1735 ~~bidder, the tax collector shall notify the department, and, upon~~
1736 ~~approval by the department, the certificate shall be canceled~~
1737 ~~and resold.~~

1738 ~~(b) When a bidder's deposit is forfeited, the tax collector~~
1739 ~~shall retain the deposit and resell the tax certificate.~~

1740 (a)1. ~~If~~ The tax certificate sale has been adjourned, the

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1741 tax collector shall readvertise the tax certificate to be
1742 resold. ~~If~~ When the bidder's deposit is forfeited and the
1743 certificate is readvertised, the deposit shall be used to pay
1744 the advertising fees before other costs or charges are imposed.
1745 Any portion of the bidder's forfeit deposit that remains after
1746 advertising and other costs or charges have been paid shall be
1747 deposited by the tax collector into his or her official office
1748 account. If the tax collector fails to require a deposit and tax
1749 certificates are resold, the advertising charges required for
1750 the second sale may ~~shall~~ not be added to the face value of the
1751 tax certificate.

1752 ~~(b)2. If~~ The tax certificate sale has not been adjourned,
1753 the tax collector shall cancel the previous bid pursuant to s.
1754 197.432(8)(a) and reoffer the certificate for sale ~~add the~~
1755 ~~certificates to be resold to the sale list and continue the sale~~
1756 ~~until all tax certificates are sold.~~

1757 Section 41. Subsection (2) of section 197.442, Florida
1758 Statutes, is amended to read:

1759 197.442 Tax collector not to sell certificates on land on
1760 which taxes have been paid; penalty.-

1761 (2) The office of the tax collector shall be responsible ~~to~~
1762 ~~the publisher~~ for costs of advertising property lands on which
1763 the taxes have been paid, and the office of the property
1764 appraiser shall be responsible ~~to the publisher~~ for the costs of
1765 advertising property lands doubly assessed or assessed in error.

1766 Section 42. Section 197.443, Florida Statutes, is amended
1767 to read:

1768 197.443 Cancellation of ~~void~~ tax certificates; correction
1769 of tax certificates; ~~procedure~~.-

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1770 (1) The tax collector shall forward a certificate of error
1771 to the department and enter a memorandum of error upon the list
1772 of certificates sold for taxes if ~~When a tax certificate on~~
1773 ~~lands has been sold for unpaid taxes and:~~

1774 (a) The tax certificate evidencing the sale is void because
1775 the taxes on the property ~~lands~~ have been paid;

1776 (b) The property was ~~lands were~~ not subject to taxation at
1777 the time of the assessment on which they were sold;

1778 (c) The description of the property in the tax certificate
1779 is void or has been corrected or amended;

1780 (d) An error of commission or omission has occurred which
1781 invalidates the sale;

1782 (e) The circuit court has voided the tax certificate by a
1783 suit to cancel the tax certificate by the holder;

1784 (f) The tax certificate is void for any other reason; or

1785 (g) An error in assessed value has occurred for which the
1786 tax certificate may be corrected.7

1787
1788 ~~the tax collector shall forward a certificate of such error to~~
1789 ~~the department and enter upon the list of certificates sold for~~
1790 ~~taxes a memorandum of such error.~~

1791 (2) The department, upon receipt of the ~~such~~ certificate of
1792 error, if satisfied of the correctness of the certificate ~~of~~
1793 ~~error~~ or upon receipt of a court order, shall notify the tax
1794 collector, who shall cancel or correct the certificate. A tax
1795 certificate correction or cancellation that has been ordered by
1796 a court and that does not result from a change made in the
1797 assessed value on a tax roll certified to the tax collector
1798 shall be made by the tax collector without order from the

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1799 department.

1800 ~~(3)(2)~~ The holder of a tax certificate who pays, redeems,
1801 or causes to be corrected or to be canceled and surrendered by
1802 any other tax certificates, or who pays any subsequent and
1803 omitted taxes or costs, in connection with the foreclosure of a
1804 tax certificate or tax deed that is, ~~and when such other~~
1805 ~~certificates or such subsequent and omitted taxes are void or~~
1806 ~~corrected for any reason, the person paying, redeeming, or~~
1807 ~~causing to be corrected or to be canceled and surrendered the~~
1808 ~~other tax certificates or paying the other subsequent and~~
1809 ~~omitted taxes~~ is entitled to a refund ~~obtain the return of the~~
1810 amount paid together with interest calculated monthly from the
1811 date of payment through the date of issuance of the refund at
1812 the rate specified in s. 197.432(11) therefor.

1813 (a) The county officer or taxing or levying authority that,
1814 ~~as the case may be, which~~ causes an error that results in the
1815 voiding issuance of a ~~void~~ tax certificate shall be charged for
1816 the costs of advertising incurred in the sale of a new ~~the~~ tax
1817 certificate.

1818 (b) If ~~When~~ the owner of a tax certificate requests that
1819 the certificate be canceled for any reason, or that the amount
1820 of the certificate be amended as a result of payments received
1821 due to an intervening bankruptcy or receivership, but does not
1822 seek a refund, the tax collector shall cancel or amend the tax
1823 certificate and a refund shall not be processed. The tax
1824 collector shall require the owner of the tax certificate to
1825 execute a written statement that he or she is the holder of the
1826 tax certificate, that he or she wishes the certificate to be
1827 canceled or amended, and that a refund is not expected and is

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1828 not to be made.

1829 (4)~~(3)~~ ~~If~~ When the tax certificate or a tax deed based upon
 1830 the certificate is held by an individual, the collector shall ~~at~~
 1831 ~~once~~ notify the original purchaser of the certificate or tax
 1832 deed or the subsequent holder ~~thereof~~, if known, that upon the
 1833 voluntary surrender of the certificate or deed of release of any
 1834 ~~his or her~~ rights under the tax deed, a refund will be made of
 1835 the amount received by the governmental units for the
 1836 certificate or deed, plus \$1 for the deed of release.

1837 (5)~~(4)~~ The refund shall be made in accordance with the
 1838 procedure set forth in s. 197.182, except that the 4-year time
 1839 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
 1840 not apply to or bar refunds resulting from correction or
 1841 cancellation of certificates and release of tax deeds as
 1842 authorized in this section ~~herein~~.

1843 Section 43. Section 197.462, Florida Statutes, is amended
 1844 to read:

1845 197.462 Transfer of tax certificates held by individuals.-

1846 (1) All tax certificates issued to an individual may be
 1847 transferred ~~by endorsement~~ at any time before they are redeemed
 1848 or a tax deed is executed ~~thereunder~~.

1849 ~~(2) The official endorsement of a tax certificate by the~~
 1850 ~~tax collector with the date and the amount received and its~~
 1851 ~~entry on the record of tax certificates sold shall be sufficient~~
 1852 ~~evidence of the assignment of it.~~

1853 (2)~~(3)~~ The tax collector shall record the transfer on the
 1854 record of tax certificates sold.

1855 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service
 1856 charge for each transfer ~~endorsement~~.

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1857 Section 44. Section 197.472, Florida Statutes, is amended
1858 to read:

1859 197.472 Redemption of tax certificates.—

1860 (1) Any person may redeem a tax certificate ~~or purchase a~~
1861 ~~county-held certificate~~ at any time after the certificate is
1862 issued and before a tax deed is issued or the property is placed
1863 on the list of lands available for sale. The person redeeming ~~or~~
1864 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1865 ~~the county where the land is situated~~ the face amount plus all
1866 interest, costs, and charges. ~~of the certificate or the part~~
1867 ~~thereof that the part or interest purchased or redeemed bears to~~
1868 ~~the whole. Upon purchase or redemption being made, the person~~
1869 ~~shall pay all taxes, interest, costs, charges, and omitted~~
1870 ~~taxes, if any, as provided by law upon the part or parts of the~~
1871 ~~certificate so purchased or redeemed.~~

1872 (2) When a tax certificate is redeemed and the interest
1873 earned on the tax certificate is less than 5 percent of the face
1874 amount of the certificate, a mandatory minimum interest charge
1875 of an absolute 5 percent shall be levied upon the face value of
1876 the tax certificate. The person redeeming the tax certificate
1877 shall pay the interest rate due on the certificate or the 5
1878 percent ~~5 percent~~ mandatory minimum interest charge, whichever
1879 is greater. This subsection applies to all county-held tax
1880 certificates and all individual tax certificates except those
1881 with an interest rate bid of zero percent.

1882 (3) The tax collector shall receive a fee of \$6.25 for each
1883 tax certificate ~~purchased or~~ redeemed.

1884 (4) ~~When only~~ A portion of a certificate may be ~~is being~~
1885 redeemed only if ~~or purchased and~~ such portion can be

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1886 ascertained by legal description and the portion to be redeemed
1887 is evidenced by a contract for sale or recorded deed. The tax
1888 collector shall make a written request for apportionment to the
1889 property appraiser, and within 15 days after such request, the
1890 property appraiser shall furnish the tax collector a certificate
1891 apportioning the value to that portion sought to be redeemed and
1892 to the remaining land covered by the certificate.

1893 ~~(5) When a tax certificate is purchased or redeemed, the~~
1894 ~~tax collector shall give to the person a receipt and certificate~~
1895 ~~showing the amount paid for the purchase or redemption, a~~
1896 ~~description of the land, and the date, number, and amount of the~~
1897 ~~certificate, certificates, or part of certificate which is~~
1898 ~~purchased or redeemed, which shall be in the form prescribed by~~
1899 ~~the department. If a tax certificate is redeemed in full, the~~
1900 ~~certificate shall be surrendered to the tax collector by the~~
1901 ~~original purchaser and canceled by the tax collector. If only a~~
1902 ~~part is purchased or redeemed, the portion and description of~~
1903 ~~land, with date of purchase or redemption, shall be endorsed on~~
1904 ~~the certificate by the tax collector. The certificate shall be~~
1905 ~~retained by the owner, or the tax collector if the certificate~~
1906 ~~is a county-held certificate, subject to the endorsement. The~~
1907 ~~purchase or redemption shall be entered by the tax collector on~~
1908 ~~the record of tax certificates sold.~~

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

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1915 amount paid for each certificate. However, if the tax collector
1916 pays the certificateholder electronically, the certificates
1917 redeemed and the amounts paid for each certificate shall be
1918 provided electronically by facsimile or electronic mail.

1919 ~~(6)(7)~~ Nothing in this section shall be deemed to deny any
1920 person the right to ~~purchase or~~ redeem any outstanding tax
1921 certificate in accordance with the law ~~in force when it was~~
1922 ~~issued. However, the provisions of s. 197.573 relating to~~
1923 ~~survival of restrictions and covenants after the issuance of a~~
1924 ~~tax deed are not repealed by this chapter and apply regardless~~
1925 ~~of the manner in which the tax deed was issued.~~

1926 ~~(7)(8)~~ The provisions of subsection (4) do not apply to
1927 collections relating to fee timeshare real property made
1928 pursuant to the provisions of s. 192.037.

1929 Section 45. Section 197.4725, Florida Statutes, is created
1930 to read:

1931 197.4725 Purchase of county-held tax certificates.-

1932 (1) Any person may purchase a county-held tax certificate
1933 at any time after the tax certificate is issued and before a tax
1934 deed application is made. The person purchasing a county-held
1935 tax certificate shall pay to the tax collector the face amount
1936 plus all interest, costs, and charges or, subject to s.
1937 197.472(4), the part described in the tax certificate.

1938 (2) If a county-held tax certificate is purchased, the
1939 interest earned shall be calculated at 1.5 percent per month, or
1940 a fraction thereof, to the date of purchase.

1941 (3) The tax collector shall receive a fee of \$6.25 for each
1942 county-held tax certificate purchased.

1943 (4) This section does not apply to collections relating to

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1944 fee timeshare real property made pursuant to s. 192.037.

1945 (5) The tax collector may use electronic means to make
1946 known county-held tax certificates that are available for
1947 purchase and to complete the purchase. The tax collector may
1948 charge a reasonable fee for costs incurred in providing such
1949 electronic services.

1950 (6) The purchaser of a county-held tax certificate shall be
1951 issued a tax certificate with a face value that includes all
1952 sums paid to acquire the certificate from the county, including
1953 accrued interest and charges paid under this section. The date
1954 the county-held certificate was issued is the date for use in
1955 determining the date on which an application for tax deed may be
1956 made. The date that the new certificate is purchased is the date
1957 for use in calculating the interest or minimum interest due if
1958 the certificate is redeemed.

1959 Section 46. Section 197.473, Florida Statutes, is amended
1960 to read:

1961 197.473 Disposition of unclaimed redemption moneys.—

1962 ~~(1) After~~ Money paid to the tax collector for the
1963 redemption of a tax certificate or a tax deed application that
1964 ~~certificates has been held for 90 days, which money is payable~~
1965 to the holder of a redeemed tax certificate but for which no
1966 claim has been made, or that fails to be presented for payment,
1967 is considered unclaimed as defined in s. 717.113 and shall be
1968 remitted to the state pursuant to s. 717.117, ~~on the first day~~
1969 ~~of the following quarter the tax collector shall remit such~~
1970 ~~unclaimed moneys to the board of county commissioners, less the~~
1971 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
1972 ~~retained by the tax collector as service charges.~~

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1973 ~~(2) Two years after the date the unclaimed redemption~~
1974 ~~moneys were remitted to the board of county commissioners, all~~
1975 ~~claims to such moneys are forever barred, and such moneys become~~
1976 ~~the property of the county.~~

1977 Section 47. Section 197.482, Florida Statutes, is amended
1978 to read:

1979 197.482 Expiration Limitation ~~upon lien of tax~~
1980 ~~certificate.-~~

1981 ~~(1) Seven~~ After the expiration of 7 years after from the
1982 date of issuance of a tax certificate, which is the date of the
1983 first day of the tax certificate sale as advertised under s.
1984 197.432, ~~of a tax certificate~~, if a tax deed has not been
1985 applied for ~~on the property covered by the certificate~~, and no
1986 other administrative or legal proceeding, including a
1987 bankruptcy, has existed of record, the tax certificate is null
1988 and void, ~~and the tax collector shall be canceled.~~ The tax
1989 collector shall note cancel the tax certificate, noting the date
1990 of the cancellation ~~of the tax certificate~~ upon all appropriate
1991 records in his or her office. ~~The tax collector shall complete~~
1992 ~~the cancellation by entering opposite the record of the 7-year-~~
1993 ~~old tax certificate a notation in substantially the following~~
1994 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
1995 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
1996 ~~years from the date of issue.~~ This subsection does not apply to
1997 deferred payment tax certificates.

1998 ~~(2) The provisions and limitations herein prescribed for~~
1999 ~~tax certificates do not apply to tax certificates which were~~
2000 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
2001 ~~1937, commonly known as the "Murphy Act."~~

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2002 Section 48. Section 197.492, Florida Statutes, is amended
2003 to read:

2004 197.492 Errors and insolvencies report list.—On or before
2005 the 60th day after the tax certificate sale is adjourned, the
2006 tax collector shall certify ~~make out a report~~ to the board of
2007 county commissioners a report separately showing the discounts,
2008 errors, double assessments, and insolvencies relating to tax
2009 collections for which credit is to be given, including in every
2010 case except discounts, the names of the parties on whose account
2011 the credit is to be allowed. The report may be submitted in an
2012 electronic format. ~~The board of county commissioners, upon~~
2013 ~~receiving the report, shall examine it; make such investigations~~
2014 ~~as may be necessary; and, if the board discovers that the tax~~
2015 ~~collector has taken credit as an insolvent item any personal~~
2016 ~~property tax due by a solvent taxpayer, charge the amount of~~
2017 ~~taxes represented by such item to the tax collector and not~~
2018 ~~approve the report until the tax collector strikes such item~~
2019 ~~from the record.~~

2020 Section 49. Section 197.502, Florida Statutes, is amended
2021 to read:

2022 197.502 Application for obtaining tax deed by holder of tax
2023 sale certificate; fees.—

2024 (1) The holder of a any tax certificate, ~~other than the~~
2025 ~~county,~~ at any time after 2 years have elapsed since April 1 of
2026 the year of issuance of the tax certificate and before the
2027 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~
2028 ~~of issuance,~~ may file the certificate and an application for a
2029 tax deed with the tax collector of the county where the property
2030 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~

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2031 ~~application may be made on the entire parcel of property or any~~
2032 ~~part thereof which is capable of being readily separated from~~
2033 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
2034 deed application fee of \$75, plus reimbursement for any fee
2035 charged to the tax collector by a vendor for providing an
2036 electronic tax deed application program or service.

2037 (2) A ~~Any~~ certificateholder, other than the county, who
2038 makes application for a tax deed shall pay the tax collector at
2039 the time of application all amounts required for redemption or
2040 purchase of all other outstanding tax certificates, plus
2041 interest, any omitted taxes, plus interest, any delinquent
2042 taxes, plus interest, and current taxes, if due, covering the
2043 property land.

2044 (3) The county in which ~~where~~ the property lands described
2045 in the certificate is ~~are~~ located shall apply ~~make application~~
2046 for a tax deed on all county-held certificates on property
2047 valued at \$5,000 or more on the property appraiser's most recent
2048 assessment roll, except deferred payment tax certificates, and
2049 may apply for tax deeds ~~make application~~ on ~~those~~ certificates
2050 on property valued at less than \$5,000 on the property
2051 appraiser's most recent assessment roll. The ~~Such~~ application
2052 shall be made 2 years after April 1 of the year of issuance of
2053 the certificates or as soon thereafter as is reasonable. Upon
2054 application ~~for a tax deed~~, the county shall deposit with the
2055 tax collector all applicable costs and fees as provided in
2056 subsection (1), but may ~~shall~~ not deposit any money to cover the
2057 redemption of other outstanding certificates covering the
2058 property land.

2059 (4) The tax collector shall deliver to the clerk of the

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2060 circuit court a statement that payment has been made for all
2061 outstanding certificates or, if the certificate is held by the
2062 county, that all appropriate fees have been deposited, and
2063 stating that the following persons are to be notified prior to
2064 the sale of the property:

2065 (a) Any legal titleholder of record if the address of the
2066 owner appears on the record of conveyance of the property lands
2067 to the owner. However, if the legal titleholder of record is the
2068 same as the person to whom the property was assessed on the tax
2069 roll for the year in which the property was last assessed, ~~then~~
2070 the notice may ~~only~~ be mailed to the address of the legal
2071 titleholder as it appears on the latest assessment roll.

2072 (b) Any lienholder of record who has recorded a lien
2073 against the property described in the tax certificate if an
2074 address appears on the recorded lien.

2075 (c) Any mortgagee of record if an address appears on the
2076 recorded mortgage.

2077 (d) Any vendee of a recorded contract for deed if an
2078 address appears on the recorded contract or, if the contract is
2079 not recorded, any vendee who has applied to receive notice
2080 pursuant to s. 197.344(1)(c).

2081 (e) Any other lienholder who has applied to the tax
2082 collector to receive notice if an address is supplied to the
2083 collector ~~by such lienholder~~.

2084 (f) Any person to whom the property was assessed on the tax
2085 roll for the year in which the property was last assessed.

2086 (g) Any lienholder of record who has recorded a lien
2087 against a mobile home located on the property described in the
2088 tax certificate if an address appears on the recorded lien and

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2089 if the lien is recorded with the clerk of the circuit court in
2090 the county where the mobile home is located.

2091 (h) Any legal titleholder of record of property that is
2092 contiguous to the property described in the tax certificate, if
2093 ~~when~~ the property described is ~~either~~ submerged land or common
2094 elements of a subdivision and, if the address of the titleholder
2095 of contiguous property appears on the record of conveyance of
2096 the property ~~land~~ to the that legal titleholder. However, if the
2097 legal titleholder of property contiguous to the property
2098 ~~described in the tax certificate~~ is the same as the person to
2099 whom the property described in the tax certificate was assessed
2100 on the tax roll for the year in which the property was last
2101 assessed, the notice may be mailed ~~only~~ to the address of the
2102 legal titleholder as it appears on the latest assessment roll.
2103 As used in this chapter, the term "contiguous" means touching,
2104 meeting, or joining at the surface or border, other than at a
2105 corner or a single point, and not separated by submerged lands.
2106 Submerged lands lying below the ordinary high-water mark which
2107 are sovereignty lands are not part of the upland contiguous
2108 property for purposes of notification.

2109
2110 The statement must be signed by the tax collector or the tax
2111 collector's designee, ~~with the tax collector's seal affixed~~. The
2112 tax collector may purchase a reasonable bond for errors and
2113 omissions of his or her office in making such statement. The
2114 search of the official records must be made by a direct and
2115 inverse search. "Direct" means the index in straight and
2116 continuous alphabetic order by grantor, and "inverse" means the
2117 index in straight and continuous alphabetic order by grantee.

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2118 (5) (a) The tax collector may contract with a title company
2119 or an abstract company ~~at a reasonable fee~~ to provide the
2120 minimum information required in subsection (4), consistent with
2121 rules adopted by the department. If additional information is
2122 required, the tax collector must make a written request to the
2123 title or abstract company stating the additional requirements.
2124 The tax collector may select any title or abstract company,
2125 regardless of its location, as long as the fee is reasonable,
2126 the minimum information is submitted, and the title or abstract
2127 company is authorized to do business in this state. The tax
2128 collector may advertise and accept bids for the title or
2129 abstract company if he or she considers it appropriate to do so.

2130 1. The ownership and encumbrance report must include the ~~be~~
2131 ~~printed or typed on stationery or other paper showing a~~
2132 letterhead of the person, firm, or company that makes the
2133 search, and the signature of the individual ~~person~~ who makes the
2134 search or of an officer of the firm ~~must be attached~~. The tax
2135 collector is not liable for payment to the firm unless these
2136 requirements are met. The report may be submitted to the tax
2137 collector in an electronic format.

2138 2. The tax collector may not accept or pay for any title
2139 search or abstract if ~~no~~ financial responsibility is not assumed
2140 for the search. However, reasonable restrictions as to the
2141 liability or responsibility of the title or abstract company are
2142 acceptable. Notwithstanding s. 627.7843(3), the tax collector
2143 may contract for higher maximum liability limits.

2144 3. In order to establish uniform prices for ownership and
2145 encumbrance reports within the county, the tax collector must
2146 ~~shall~~ ensure that the contract for ownership and encumbrance

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2147 reports include all requests for title searches or abstracts for
2148 a given period of time.

2149 (b) Any fee paid for a any title search or abstract must be
2150 collected at the time of application under subsection (1), and
2151 the amount of the fee must be added to the opening bid.

2152 (c) The clerk shall advertise and administer the sale and
2153 receive such fees for the issuance of the deed and sale of the
2154 property as ~~are~~ provided in s. 28.24.

2155 (6) ~~(a)~~ The opening bid:

2156 (a) On county-held certificates on nonhomestead property
2157 shall be the sum of the value of all outstanding certificates
2158 against the property land, plus omitted years' taxes, delinquent
2159 taxes, interest, and all costs and fees paid by the county.

2160 (b) ~~The opening bid~~ On an individual certificate must ~~on~~
2161 ~~nonhomestead property shall~~ include, in addition to the amount
2162 of money paid to the tax collector by the certificateholder at
2163 the time of application, the amount required to redeem the
2164 applicant's tax certificate and all other costs and fees paid by
2165 the applicant, plus all tax certificates that were sold
2166 subsequent to the filing of the tax deed application and omitted
2167 taxes, if any.

2168 (c) ~~The opening bid~~ On property assessed on the latest tax
2169 roll as homestead property shall include, in addition to the
2170 amount of money required for an opening bid on nonhomestead
2171 property, an amount equal to one-half of the latest assessed
2172 value of the homestead. ~~Payment of one-half of the assessed~~
2173 ~~value of the homestead property shall not be required if the tax~~
2174 ~~certificate to which the application relates was sold prior to~~
2175 ~~January 1, 1982.~~

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2176 (7) On county-held certificates for which there are no
2177 bidders at the public sale, the clerk shall enter the land on a
2178 list entitled "lands available for taxes" and shall immediately
2179 notify the county commission and all other persons holding
2180 certificates against the property land that the property land is
2181 available. During the first 90 days after the property land is
2182 placed on the list ~~of lands available for taxes~~, the county may
2183 purchase the land for the opening bid or may waive its rights to
2184 purchase the property. Thereafter, any person, the county, or
2185 any other governmental unit may purchase the property land from
2186 the clerk, without further notice or advertising, for the
2187 opening bid, except that if ~~when~~ the county or other
2188 governmental unit is the purchaser for its own use, the board of
2189 county commissioners may cancel omitted years' taxes, as
2190 provided under s. 197.447. If the county does not elect to
2191 purchase the property land, the county must notify each legal
2192 titleholder of property contiguous to the property land
2193 available for taxes, as provided in paragraph (4) (h), before
2194 expiration of the 90-day period. Interest on the opening bid
2195 continues to accrue through the month of sale as prescribed by
2196 s. 197.542.

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

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2205 further legal force and effect, and the clerk shall execute an
2206 escheatment tax deed vesting title in the board of county
2207 commissioners of the county in which the land is located.

2208 (a) When a property escheats to the county under this
2209 subsection, the county is not subject to any liability imposed
2210 by chapter 376 or chapter 403 for preexisting soil or
2211 groundwater contamination due solely to its ownership. However,
2212 this subsection does not affect the rights or liabilities of any
2213 past or future owners of the escheated property and does not
2214 affect the liability of any governmental entity for the results
2215 of its actions that create or exacerbate a pollution source.

2216 (b) The county and the Department of Environmental
2217 Protection may enter into a written agreement for the
2218 performance, funding, and reimbursement of the investigative and
2219 remedial acts necessary for a property that escheats to the
2220 county.

2221 (9) Consolidated applications on more than one tax
2222 certificate are allowed, but a separate statement shall be
2223 issued pursuant to subsection (4), and a separate tax deed shall
2224 be issued pursuant to s. 197.552, for each parcel of property
2225 shown on the tax certificate.

2226 (10) Any fees collected pursuant to this section shall be
2227 refunded to the certificateholder in the event that the tax deed
2228 sale is canceled for any reason.

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

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2234 transfer a property acquired under this section specifically for
 2235 infill housing back to a taxpayer who failed to pay the
 2236 delinquent taxes or charges that led to the issuance of the tax
 2237 certificate or lien. For purposes of this subsection only, the
 2238 term "taxpayer" includes the taxpayer's family or any entity in
 2239 which the taxpayer or taxpayer's family has any interest.

2240 Section 50. Section 197.542, Florida Statutes, is amended
 2241 to read:

2242 197.542 Sale at public auction.—

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

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2263 to the filing of the tax deed application, the amount required
2264 to redeem such tax certificates or pay such delinquent taxes
2265 must be included in the minimum bid. However, if the land to be
2266 sold is assessed on the latest tax roll as homestead property,
2267 the bid of the certificateholder must ~~shall~~ be increased to
2268 include an amount equal to one-half of the assessed value of the
2269 homestead property as required by s. 197.502. If there are no
2270 higher bids, the property ~~land~~ shall be struck off and sold to
2271 the certificateholder, who shall ~~forthwith~~ pay to the clerk any
2272 amounts included in the minimum bid, the documentary stamp tax,
2273 and recording fees due. Upon payment, ~~and~~ a tax deed shall
2274 ~~thereupon~~ be issued and recorded by the clerk.

2275 (2) ~~If there are other bids,~~ The certificateholder has
2276 ~~shall have~~ the right to bid as others present may bid, and the
2277 property shall be struck off and sold to the highest bidder. The
2278 high bidder shall post with the clerk a nonrefundable ~~cash~~
2279 deposit of 5 percent of the bid or \$200, whichever is greater,
2280 at the time of the sale, to be applied to the sale price at the
2281 time of full payment. Notice of the ~~this~~ deposit requirement
2282 must ~~shall~~ be posted at the auction site, and the clerk may
2283 require ~~that~~ bidders to show their willingness and ability to
2284 post the ~~cost~~ deposit. If full payment of the final bid and of
2285 documentary stamp tax and recording fees is not made within 24
2286 hours, excluding weekends and legal holidays, the clerk shall
2287 cancel all bids, readvertise the sale as provided in this
2288 section, and pay all costs of the sale from the deposit. Any
2289 remaining funds must be applied toward the opening bid. The
2290 clerk may refuse to recognize the bid of any person who has
2291 previously bid and refused, for any reason, to honor such bid.

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2292 (3) If the sale is canceled for any reason, or the buyer
2293 fails to make full payment within the time required, the clerk
2294 shall immediately readvertise the sale to be held within ~~no~~
2295 ~~later than~~ 30 days after the date the sale was canceled. Only
2296 one advertisement is necessary. ~~No further notice is required.~~
2297 The amount of the opening ~~statutory (opening)~~ bid shall be
2298 increased by the cost of advertising, additional clerk's fees as
2299 provided for in s. 28.24(21), and interest as provided for in
2300 subsection (1). This process must be repeated until the property
2301 is sold and the clerk receives full payment or the clerk does
2302 not receive any bids other than the bid of the
2303 certificateholder. The clerk must ~~shall~~ receive full payment
2304 before ~~prior to~~ the issuance of the tax deed.

2305 (4) (a) A clerk may conduct electronic tax deed sales in
2306 lieu of public outcry. The clerk must comply with the procedures
2307 provided in this chapter, except that electronic proxy bidding
2308 shall be allowed and the clerk may require bidders to advance
2309 sufficient funds to pay the deposit required by subsection (2).
2310 The clerk shall provide access to the electronic sale by
2311 computer terminals open to the public at a designated location.
2312 A clerk who conducts such electronic sales may receive
2313 electronic deposits and payments related to the sale. The
2314 portion of an advance deposit from a winning bidder required by
2315 subsection (2) shall, upon acceptance of the winning bid, be
2316 subject to the fee under s. 28.24(10).

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

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2321 electronic sales, the charter county shall be permitted to
2322 receive electronic deposits and payments related to sales it
2323 conducts, as well as to subject the winning bidder to a fee,
2324 consistent with the schedule in s. 28.24(10).

2325 (c) The costs of electronic tax deed sales shall be added
2326 to the charges for the costs of sale under subsection (1) and
2327 paid by the certificateholder when filing an application for a
2328 tax deed.

2329 Section 51. Subsection (2) of section 197.582, Florida
2330 Statutes, is amended to read:

2331 197.582 Disbursement of proceeds of sale.—

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

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2350 197.502(4)(h), as their interests may appear. The clerk shall
2351 mail notices to such persons notifying them of the funds held
2352 for their benefit. Any service charges, at the ~~same rate as~~
2353 prescribed in s. 28.24(10), and costs of mailing notices shall
2354 be paid out of the excess balance held by the clerk. Excess
2355 proceeds shall be held and disbursed in the same manner as
2356 unclaimed redemption moneys in s. 197.473. ~~If in the event~~
2357 excess proceeds are not sufficient to cover the service charges
2358 and mailing costs, the clerk shall receive the total amount of
2359 excess proceeds as a service charge.

2360 Section 52. Section 197.602, Florida Statutes, is amended
2361 to read:

2362 197.602 Reimbursement required in challenges to the
2363 validity of a tax deed ~~Party recovering land must refund taxes~~
2364 ~~paid and interest.-~~

2365 (1) If a party successfully challenges the validity of a
2366 tax deed in an action at law or equity, but the taxes for which
2367 the tax deed was sold were not paid before the tax deed was
2368 issued, the party shall pay to the party against whom the
2369 judgment or decree is entered:

2370 (a) The amount paid for the tax deed and all taxes paid
2371 upon the land, together with 12 percent interest thereon per
2372 year from the date of the issuance of the tax deed;

2373 (b) All legal expenses in obtaining the tax deed, including
2374 publication of notice and clerk's fees for issuing and recording
2375 the tax deed; and

2376 (c) The fair cash value of all maintenance and permanent
2377 improvements made upon the land by the holders under the tax
2378 deed. ~~If, in an action at law or in equity involving the~~

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2379 ~~validity of any tax deed, the court holds that the tax deed was~~
2380 ~~invalid at the time of its issuance and that title to the land~~
2381 ~~therein described did not vest in the tax deed holder, then, if~~
2382 ~~the taxes for which the land was sold and upon which the tax~~
2383 ~~deed was issued had not been paid prior to issuance of the deed,~~
2384 ~~the party in whose favor the judgment or decree in the suit is~~
2385 ~~entered shall pay to the party against whom the judgment or~~
2386 ~~decree is entered the amount paid for the tax deed and all taxes~~
2387 ~~paid upon the land, together with 12 percent interest thereon~~
2388 ~~per year from the date of the issuance of the tax deed and all~~
2389 ~~legal expenses in obtaining the tax deed, including publication~~
2390 ~~of notice and clerk's fees for issuing and recording the tax~~
2391 ~~deed, and also the fair cash value of all permanent improvements~~
2392 ~~made upon the land by the holders under the tax deed.~~

2393 (2) In an action to challenge the validity of a tax deed,
2394 the prevailing party is entitled to all reasonable litigation
2395 expenses including attorney's fees.

2396 (3) The court shall determine the amount of the expenses
2397 for which a party shall be reimbursed. ~~and the fair cash value~~
2398 ~~of improvements shall be ascertained and found upon the trial of~~
2399 ~~the action, and~~ The tax deed holder or anyone holding under the
2400 tax deed has thereunder shall have a prior lien on upon the land
2401 for the payment of the expenses that must be reimbursed to such
2402 persons sums.

2403 Section 53. Section 192.0105, Florida Statutes, is amended
2404 to read:

2405 192.0105 Taxpayer rights.—There is created a Florida
2406 Taxpayer's Bill of Rights for property taxes and assessments to
2407 guarantee that the rights, privacy, and property of the

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2408 taxpayers of this state are adequately safeguarded and protected
2409 during tax levy, assessment, collection, and enforcement
2410 processes administered under the revenue laws of this state. The
2411 Taxpayer's Bill of Rights compiles, in one document, brief but
2412 comprehensive statements that summarize the rights and
2413 obligations of the property appraisers, tax collectors, clerks
2414 of the court, local governing boards, the Department of Revenue,
2415 and taxpayers. Additional rights afforded to payors of taxes and
2416 assessments imposed under the revenue laws of this state are
2417 provided in s. 213.015. The rights afforded taxpayers to assure
2418 that their privacy and property are safeguarded and protected
2419 during tax levy, assessment, and collection are available only
2420 insofar as they are implemented in other parts of the Florida
2421 Statutes or rules of the Department of Revenue. The rights so
2422 guaranteed to state taxpayers in the Florida Statutes and the
2423 departmental rules include:

2424 (1) THE RIGHT TO KNOW.—

2425 (a) The right to be sent a ~~mailed~~ notice of proposed
2426 property taxes and proposed or adopted non-ad valorem
2427 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
2428 (13)(a), and 200.069). The notice must also inform the taxpayer
2429 that the final tax bill may contain additional non-ad valorem
2430 assessments (see s. 200.069(9)).

2431 (b) The right to notification of a public hearing on each
2432 taxing authority's tentative budget and proposed millage rate
2433 and advertisement of a public hearing to finalize the budget and
2434 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2435 (c) The right to advertised notice of the amount by which
2436 the tentatively adopted millage rate results in taxes that

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2437 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
2438 The right to notification ~~by first-class mail~~ of a comparison of
2439 the amount of the taxes to be levied from the proposed millage
2440 rate under the tentative budget change, compared to the previous
2441 year's taxes, and also compared to the taxes that would be
2442 levied if no budget change is made (see ss. 200.065(2)(b) and
2443 200.069(2), (3), (4), and (8)).

2444 (d) The right that the adopted millage rate will not exceed
2445 the tentatively adopted millage rate. If the tentative rate
2446 exceeds the proposed rate, each taxpayer shall be mailed notice
2447 comparing his or her taxes under the tentatively adopted millage
2448 rate to the taxes under the previously proposed rate, before a
2449 hearing to finalize the budget and adopt millage (see s.
2450 200.065(2)(d)).

2451 (e) The right to be sent notice by first-class mail of a
2452 non-ad valorem assessment hearing at least 20 days before the
2453 hearing with pertinent information, including the total amount
2454 to be levied against each parcel. All affected property owners
2455 have the right to appear at the hearing and to file written
2456 objections with the local governing board (see s. 197.3632(4)(b)
2457 and (c) and (10)(b)2.b.).

2458 (f) The right of an exemption recipient to be sent a
2459 renewal application for that exemption, the right to a receipt
2460 for homestead exemption claim when filed, and the right to
2461 notice of denial of the exemption (see ss. 196.011(6),
2462 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2463 (g) The right, on property determined not to have been
2464 entitled to homestead exemption in a prior year, to notice of
2465 intent from the property appraiser to record notice of tax lien

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2466 and the right to pay tax, penalty, and interest before a tax
2467 lien is recorded for any prior year (see s. 196.161(1)(b)).

2468 (h) The right to be informed during the tax collection
2469 process, including: notice of tax due; notice of back taxes;
2470 notice of late taxes and assessments and consequences of
2471 nonpayment; opportunity to pay estimated taxes and non-ad
2472 valorem assessments when the tax roll will not be certified in
2473 time; notice when interest begins to accrue on delinquent
2474 provisional taxes; notice of the right to prepay estimated taxes
2475 by installment; a statement of the taxpayer's estimated tax
2476 liability for use in making installment payments; and notice of
2477 right to defer taxes and non-ad valorem assessments on homestead
2478 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
2479 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
2480 193.1145(10)(a), and 197.254(1)).

2481 (i) The right to an advertisement in a newspaper listing
2482 names of taxpayers who are delinquent in paying tangible
2483 personal property taxes, with amounts due, and giving notice
2484 that interest is accruing at 18 percent and that, unless taxes
2485 are paid, warrants will be issued, prior to petition made with
2486 the circuit court for an order to seize and sell property (see
2487 s. 197.402(2)).

2488 (j) The right to be sent a ~~mailed~~ notice when a petition
2489 has been filed with the court for an order to seize and sell
2490 property and the right to be mailed notice, and to be served
2491 notice by the sheriff, before the date of sale, that application
2492 for tax deed has been made and property will be sold unless back
2493 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
2494 197.522(1)(a) and (2)).

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2495 (k) The right to have certain taxes and special assessments
2496 levied by special districts individually stated on the "Notice
2497 of Proposed Property Taxes and Proposed or Adopted Non-Ad
2498 Valorem Assessments" (see s. 200.069).

2499
2500 Notwithstanding the right to information contained in this
2501 subsection, under s. 197.122 property owners are held to know
2502 that property taxes are due and payable annually and are charged
2503 with a duty to ascertain the amount of current and delinquent
2504 taxes and obtain the necessary information from the applicable
2505 governmental officials.

2506 (2) THE RIGHT TO DUE PROCESS.—

2507 (a) The right to an informal conference with the property
2508 appraiser to present facts the taxpayer considers to support
2509 changing the assessment and to have the property appraiser
2510 present facts supportive of the assessment upon proper request
2511 of any taxpayer who objects to the assessment placed on his or
2512 her property (see s. 194.011(2)).

2513 (b) The right to petition the value adjustment board over
2514 objections to assessments, denial of exemption, denial of
2515 agricultural classification, denial of historic classification,
2516 denial of high-water recharge classification, disapproval of tax
2517 deferral, and any penalties on deferred taxes imposed for
2518 incorrect information willfully filed. Payment of estimated
2519 taxes does not preclude the right of the taxpayer to challenge
2520 his or her assessment (see ss. 194.011(3), 196.011(6) and
2521 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),
2522 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2523 (c) The right to file a petition for exemption or

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2524 agricultural classification with the value adjustment board when
2525 an application deadline is missed, upon demonstration of
2526 particular extenuating circumstances for filing late (see ss.
2527 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2528 (d) The right to prior notice of the value adjustment
2529 board's hearing date and the right to the hearing within 4 hours
2530 of scheduled time (see s. 194.032(2)).

2531 (e) The right to notice of date of certification of tax
2532 rolls and receipt of property record card if requested (see ss.
2533 193.122(2) and (3) and 194.032(2)).

2534 (f) The right, in value adjustment board proceedings, to
2535 have all evidence presented and considered at a public hearing
2536 at the scheduled time, to be represented by an attorney or
2537 agent, to have witnesses sworn and cross-examined, and to
2538 examine property appraisers or evaluators employed by the board
2539 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
2540 and 194.035(2)).

2541 (g) The right to be sent ~~mailed~~ a timely written decision
2542 by the value adjustment board containing findings of fact and
2543 conclusions of law and reasons for upholding or overturning the
2544 determination of the property appraiser, and the right to
2545 advertised notice of all board actions, including appropriate
2546 narrative and column descriptions, in brief and nontechnical
2547 language (see ss. 194.034(2) and 194.037(3)).

2548 (h) The right at a public hearing on non-ad valorem
2549 assessments or municipal special assessments to provide written
2550 objections and to provide testimony to the local governing board
2551 (see ss. 197.3632(4)(c) and 170.08).

2552 (i) The right to bring action in circuit court to contest a

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2553 tax assessment or appeal value adjustment board decisions to
2554 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
2555 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2556 (3) THE RIGHT TO REDRESS.—

2557 (a) The right to discounts for early payment on all taxes
2558 and non-ad valorem assessments collected by the tax collector,
2559 except for partial payments as defined in s. 197.374, the right
2560 to pay installment payments with discounts, and the right to pay
2561 delinquent personal property taxes under a ~~an installment~~
2562 payment program when implemented by the county tax collector
2563 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and
2564 197.4155).

2565 (b) The right, upon filing a challenge in circuit court and
2566 paying taxes admitted in good faith to be owing, to be issued a
2567 receipt and have suspended all procedures for the collection of
2568 taxes until the final disposition of the action (see s.
2569 194.171(3)).

2570 (c) The right to have penalties reduced or waived upon a
2571 showing of good cause when a return is not intentionally filed
2572 late, and the right to pay interest at a reduced rate if the
2573 court finds that the amount of tax owed by the taxpayer is
2574 greater than the amount the taxpayer has in good faith admitted
2575 and paid (see ss. 193.072(4) and 194.192(2)).

2576 (d) The right to a refund when overpayment of taxes has
2577 been made under specified circumstances (see ss. 193.1145(8)(e)
2578 and 197.182(1)).

2579 (e) The right to an extension to file a tangible personal
2580 property tax return upon making proper and timely request (see
2581 s. 193.063).

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2582 (f) The right to redeem real property and redeem tax
2583 certificates at any time before full payment for a tax deed is
2584 made to the clerk of the court, including documentary stamps and
2585 recording fees ~~issued~~, and the right to have tax certificates
2586 canceled if sold where taxes had been paid or if other error
2587 makes it void or correctable. Property owners have the right to
2588 be free from contact by a certificateholder for 2 years after
2589 April 1 of the year the tax certificate is issued (see ss.
2590 197.432(13) and (14) ~~(14)~~ ~~and (15)~~, 197.442(1), 197.443, and
2591 197.472(1) and (6) ~~(7)~~).

2592 (g) The right of the taxpayer, property appraiser, tax
2593 collector, or the department, as the prevailing party in a
2594 judicial or administrative action brought or maintained without
2595 the support of justiciable issues of fact or law, to recover all
2596 costs of the administrative or judicial action, including
2597 reasonable attorney's fees, and of the department and the
2598 taxpayer to settle such claims through negotiations (see ss.
2599 57.105 and 57.111).

2600 (4) THE RIGHT TO CONFIDENTIALITY.—

2601 (a) The right to have information kept confidential,
2602 including federal tax information, ad valorem tax returns,
2603 social security numbers, all financial records produced by the
2604 taxpayer, Form DR-219 returns for documentary stamp tax
2605 information, and sworn statements of gross income, copies of
2606 federal income tax returns for the prior year, wage and earnings
2607 statements (W-2 forms), and other documents (see ss. 192.105,
2608 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2609 (b) The right to limiting access to a taxpayer's records by a
2610 property appraiser, the Department of Revenue, and the Auditor

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2611 General only to those instances in which it is determined that
2612 such records are necessary to determine either the
2613 classification or the value of taxable nonhomestead property
2614 (see s. 195.027(3)).

2615 Section 54. Paragraph (d) of subsection (3) of section
2616 194.011, Florida Statutes, is amended to read:

2617 194.011 Assessment notice; objections to assessments.—

2618 (3) A petition to the value adjustment board must be in
2619 substantially the form prescribed by the department.

2620 Notwithstanding s. 195.022, a county officer may not refuse to
2621 accept a form provided by the department for this purpose if the
2622 taxpayer chooses to use it. A petition to the value adjustment
2623 board shall describe the property by parcel number and shall be
2624 filed as follows:

2625 (d) The petition may be filed, as to valuation issues, at
2626 any time during the taxable year on or before the 25th day
2627 following the mailing of notice by the property appraiser as
2628 provided in subsection (1). With respect to an issue involving
2629 the denial of an exemption, an agricultural or high-water
2630 recharge classification application, an application for
2631 classification as historic property used for commercial or
2632 certain nonprofit purposes, or a deferral, the petition must be
2633 filed at any time during the taxable year on or before the 30th
2634 day following the mailing of the notice by the property
2635 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2636 196.193 or notice by the tax collector under s. 197.2425
2637 ~~197.253~~.

2638 Section 55. Subsection (1) of section 194.013, Florida
2639 Statutes, is amended to read:

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2640 194.013 Filing fees for petitions; disposition; waiver.—
2641 (1) If so required by resolution of the value adjustment
2642 board, a petition filed pursuant to s. 194.011 shall be
2643 accompanied by a filing fee to be paid to the clerk of the value
2644 adjustment board in an amount determined by the board not to
2645 exceed \$15 for each separate parcel of property, real or
2646 personal, covered by the petition and subject to appeal.
2647 However, no such filing fee may be required with respect to an
2648 appeal from the disapproval of homestead exemption under s.
2649 196.151 or from the denial of tax deferral under s. 197.2425
2650 ~~197.253~~. Only a single filing fee shall be charged under this
2651 section as to any particular parcel of property despite the
2652 existence of multiple issues and hearings pertaining to such
2653 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
2654 or (f), a single filing fee shall be charged. Such fee shall be
2655 calculated as the cost of the special magistrate for the time
2656 involved in hearing the joint petition and shall not exceed \$5
2657 per parcel. Said fee is to be proportionately paid by affected
2658 parcel owners.

2659 Section 56. Subsection (12) of section 196.011, Florida
2660 Statutes, is amended to read:

2661 196.011 Annual application required for exemption.—

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

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2669 for exemption with the property appraiser. The property
2670 appraiser must consider the application, and if he or she
2671 determines the owner of the property would have been entitled to
2672 the exemption had the property owner timely applied, the
2673 property appraiser must grant the exemption. Any taxes assessed
2674 on such property shall be canceled, and if paid, refunded. Any
2675 tax certificates outstanding on such property shall be canceled
2676 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2677 Section 57. Subsection (1) of section 197.374, Florida
2678 Statutes, is amended to read:

2679 197.374 Partial payment of current year taxes.—

2680 (1) As used in this section, the term "partial payment"
2681 means a payment that is less than the full amount of taxes due.
2682 The term does not include payments made pursuant to s. 194.171,
2683 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~s. 197.303~~.

2684 Section 58. Section 197.603, Florida Statutes, is created
2685 to read:

2686 197.603 Declaration of legislative findings and intent.—The
2687 Legislature finds that the state has a strong interest in
2688 ensuring due process and public confidence in a uniform, fair,
2689 efficient, and accountable collection of property taxes by
2690 county tax collectors. Therefore, tax collections shall be
2691 supervised by the Department of Revenue pursuant to s.
2692 195.002(1). The Legislature intends that the property tax
2693 collection authorized by this chapter under s. 9(a), Art. VII of
2694 the State Constitution be free from the influence or the
2695 appearance of influence of the local governments that levy
2696 property taxes and receive property tax revenues.

2697 Section 59. Sections 197.202, 197.242, 197.304, 197.3041,

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2698 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2699 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2700 197.3077, 197.3078, and 197.3079, Florida Statutes, are
2701 repealed.

2702 Section 60. This act shall take effect July 1, 2011.