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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; amending s. 197.542, F.S.;

29 revising the minimum deposit after becoming the

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30 highest bidder for a tax deed; requiring a clerk to  
31 readvertise the sale of a tax deed if a previous buyer  
32 failed to make full payment for the tax deed; creating  
33 s. 197.146, F.S.; authorizing tax collectors to issue  
34 certificates of correction to tax rolls and  
35 outstanding delinquent taxes for uncollectable  
36 personal property accounts; requiring the tax  
37 collector to notify the property appraiser; providing  
38 construction; creating ss. 197.2421 and 197.2423,  
39 F.S., transferring, renumbering, and amending ss.  
40 197.253, 197.303, and 197.3071, F.S., and amending ss.  
41 197.243, 197.252, 197.254, 197.262, 197.263, 197.272,  
42 197.282, 197.292, 197.301, and 197.312, F.S.;

43 revising, updating, and consolidating provisions of  
44 ch. 197, F.S., relating to deferral of tax payments  
45 for real property, homestead property, recreational  
46 and commercial working waterfront property, and  
47 affordable rental property; creating s. 197.4725,  
48 F.S.; providing authorization and requirements for  
49 purchase of county-held tax certificates; specifying  
50 required amounts to be paid; providing for fees;  
51 providing for electronic services; amending s.  
52 192.0105, F.S.; providing that the right to a discount  
53 for the early payment of taxes does not apply to  
54 certain partial payments of taxes; clarifying a  
55 taxpayer's right to redeem real property and tax  
56 certificates; clarifying that a property owner may not  
57 be contacted by the holder of a tax certificate for 2  
58 years following the date the certificate is issued;

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59 providing that s. 197.122, F.S., applies in certain  
60 circumstances; providing for the obligation of the  
61 property owner to obtain certain information;  
62 correcting cross-references; amending ss. 194.011,  
63 194.013, 196.011, and 197.374, F.S.; conforming cross-  
64 references; creating s. 197.603, F.S.; providing  
65 legislative intent; repealing s. 197.202, F.S.,  
66 relating to destruction of 20-year-old tax receipts;  
67 repealing s. 197.242, F.S., relating to a short title;  
68 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,  
69 197.3044, 197.3045, 197.3046, 197.3047, 197.307,  
70 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
71 197.3077, 197.3078, and 197.3079, F.S., relating to  
72 deferrals of tax payments; providing an effective  
73 date.

74  
75 Be It Enacted by the Legislature of the State of Florida:

76  
77 Section 1. Section 95.051, Florida Statutes, is amended to  
78 read:

79 95.051 When limitations tolled.—

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

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

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

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

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

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

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

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

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

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

110  
111 Paragraphs (a)-(c) shall not apply if service of process or  
112 service by publication can be made in a manner sufficient to  
113 confer jurisdiction to grant the relief sought. This section  
114 shall not be construed to limit the ability of any person to  
115 initiate an action within 30 days after ~~of~~ the lifting of an  
116 automatic stay issued in a bankruptcy action as is provided in

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117 11 U.S.C. s. 108(c).

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

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

124 197.102 Definitions.—

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

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

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

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

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

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

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146 winner.

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

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

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

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

163 (2)(7) If ~~when~~ a local government uses the method ~~set forth~~  
164 in s. 197.3632 to levy, collect, or enforce a non-ad valorem  
165 assessment, the following definitions ~~shall~~ apply:

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

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

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

174 197.122 Lien of taxes; ~~dates~~; application.-

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

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

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

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

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

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

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

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

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

231 2. Acreage;

232 3. Wetlands or other environmental lands that are or have



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233 been restricted in use because of such environmental features;

234 4. Access to usable land;

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

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

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

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

261 197.123 ~~Correcting~~ Erroneous returns; notification of

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

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

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

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

283 197.162 Tax discount payment periods ~~Discounts; amount and~~  
284 ~~time.~~—

285 (1) For ~~On~~ all taxes assessed on the county tax rolls and  
286 collected by the county tax collector, discounts for payments  
287 made before delinquency ~~early payment thereof~~ shall be at the  
288 rate of 4 percent in the month of November or at any time within  
289 30 days after the sending ~~mailing~~ of the original tax notice; 3  
290 percent in the following month of December; 2 percent in the

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

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

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

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

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

312 197.172 Interest rate; calculation and minimum.-

313 (2) The maximum rate of interest on a tax certificate is  
 314 ~~shall be~~ 18 percent per year. ; However, a tax certificate may  
 315 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory interest  
 316 ~~charge~~ as provided by s. 197.472(2) may not be levied during the  
 317 60-day period following ~~of time from~~ the date of delinquency,  
 318 except for the 3 percent mandatory interest charged ~~charge~~ under  
 319 subsection (1). ~~No tax certificate sold before March 23, 1992,~~

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320 shall bear interest nor shall the mandatory charge as provided  
321 by s. 197.472(2) be levied in excess of the interest or charge  
322 provided herein, except as to those tax certificates upon which  
323 the mandatory charge as provided by s. 197.472(2) shall have  
324 been collected and paid.

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

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

331 197.182 Department of Revenue to pass upon and order  
332 refunds.—

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

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

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

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

347 4. ~~When~~ A payment for a delinquent tax has been made in  
348 error by a taxpayer to the tax collector and, if, within 12 ~~24~~

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

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

375 6.5. A ~~When any payment is has been made for a tax~~  
376 certificate ~~certificates that is are~~ subsequently corrected or  
377 amended or is ~~are~~ subsequently determined to be void under s.

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378 197.443.

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

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

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

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

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

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

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

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

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

431        (k)~~(i)~~ If the refund requires ~~is not one that can be~~  
432 ~~directly acted upon by the tax collector, for which an order~~  
433 from the department ~~is required,~~ the tax collector shall forward  
434 the claim for refund to the department upon receipt of the  
435 correction from the property appraiser or 30 days after the

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

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

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

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

462 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the  
463 department ~~it~~ shall forward a copy of its order to the tax  
464 collector who shall ~~then~~ determine the pro rata share due by



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

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

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

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

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

489 (3) A refund ordered by the department pursuant to this  
490 section shall be made by the tax collector in one aggregate  
491 amount composed of all the pro rata shares of the several taxing  
492 authorities concerned, except that a partial refund is allowed  
493 if when one or more of the taxing authorities concerned do not

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

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

506 197.222 Prepayment of estimated tax by installment method.—

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

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

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

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

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

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

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552 such payment.

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

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

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581 collector.

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

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

593 197.2301 Payment of taxes prior to certified roll  
594 procedure.—

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

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

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

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

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

617 197.2421 Property tax deferral.-

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

622 (2) Authorized property tax deferral programs are:

623 (a) Homestead tax deferral.

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

626 (c) Affordable rental housing deferral.

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

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

634 197.2423 Application for property tax deferral;  
635 determination of approval or denial by tax collector.-

636 (1) A property owner is responsible for submitting an  
637 annual application for tax deferral with the county tax  
638 collector on or before March 31 following the year in which the

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639 taxes and non-ad valorem assessments are assessed.

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

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

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

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

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

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

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

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

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

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668 deferral shall approve the application and maintain the deferral  
669 records until the tax lien is satisfied.

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

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

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

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

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

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

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

695 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral  
696 application.—An appeal of a denied tax deferral must be made by



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697 the property owner

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

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

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726 ~~sent to the applicant shall advise the applicant of the right to~~  
727 ~~appeal the decision of the tax collector to the value adjustment~~  
728 ~~board and shall inform the applicant of the procedure for filing~~  
729 ~~such an appeal.~~

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

754 ~~(3) Each application shall contain a list of, and the~~

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755 ~~current value of, all outstanding liens on the applicant's~~  
756 ~~homestead.~~

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

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

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

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

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

773 197.243 Definitions relating to homestead property tax  
774 deferral Act.—

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

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

782 Section 15. Section 197.252, Florida Statutes, is amended  
783 to read:

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784 197.252 Homestead tax deferral.—

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

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

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

810 2. ~~Which exceeds 3 percent of the applicant's household~~  
811 ~~income for the prior calendar year if the applicant is 65 years~~  
812 ~~old or older; or~~

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

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

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

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

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

840 (3) The property appraiser shall promptly notify the tax  
841 collector if there is a change in ownership or the homestead

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842 exemption has been denied on property that has been granted a  
843 tax deferral. No tax deferral shall be granted:

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

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

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

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

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

869 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational  
870 and commercial working waterfront properties and affordable

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871 rental housing property.—

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

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

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

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

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

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900 qualify.

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

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

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

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

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

926 (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the  
927 ~~tax~~ deferral applies only ~~shall not apply~~ to the ~~an~~ amount of  
928 taxes in excess of ~~equal to~~ the amount that must be deposited



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

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

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

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

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

952 197.2526 ~~197.3071~~ Eligibility for tax deferral for  
953 affordable rental housing property.—The tax deferral authorized  
954 by s. 197.2524 applies ~~this section is applicable~~ only on a pro  
955 rata basis to the ad valorem taxes levied on residential units  
956 within a property which meet the following conditions:

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

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

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

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

967 197.254 Annual notification to taxpayer.—

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

976

977 ~~NOTICE TO TAXPAYERS ENTITLED~~

978 ~~TO HOMESTEAD EXEMPTION~~

979

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

984 (2) On or before November 1 of each year, the tax collector  
985 shall notify each taxpayer to whom a tax deferral has been  
986 previously granted of the accumulated sum of deferred taxes,

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987 non-ad valorem assessments, and interest outstanding.

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

990 197.262 Deferred payment tax certificates.-

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

1000 (2) The certificates so held by the county shall bear  
1001 interest at a rate equal to the semiannually compounded rate of  
1002 0.5 percent plus the average yield to maturity of the long-term  
1003 fixed-income portion of the Florida Retirement System  
1004 investments as of the end of the quarter preceding the date of  
1005 the sale of the deferred payment tax certificates. + However, the  
1006 interest rate may not exceed 7 ~~9.5~~ percent.

1007 Section 20. Section 197.263, Florida Statutes, is amended  
1008 to read:

1009 197.263 Change in ownership or use of property.-

1010 (1) If ~~In the event that~~ there is a change in use or  
1011 ownership of tax-deferred property such that the owner is no  
1012 longer eligible for the tax deferral granted ~~entitled to claim~~  
1013 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
1014 or the owner ~~such person~~ fails to maintain the required fire and  
1015 extended insurance coverage, the total amount of deferred taxes

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

1025 ~~(2) In the event that there is a change in ownership of~~  
1026 ~~tax-deferred property, the total amount of deferred taxes and~~  
1027 ~~interest for all previous years shall be due and payable on the~~  
1028 ~~date the change in ownership takes place and shall be delinquent~~  
1029 ~~on April 1 following said date. When, however, the change in~~  
1030 ~~ownership is to a surviving spouse and such spouse is eligible~~  
1031 ~~to claim homestead exemption on such property pursuant to s.~~  
1032 ~~196.031(1), such surviving spouse may continue the deferment of~~  
1033 ~~previously deferred taxes and interest pursuant to the~~  
1034 ~~provisions of this act.~~

1035 (2)~~(3)~~ Whenever the property appraiser discovers that there  
1036 has been a change in the ownership or use of property that ~~which~~  
1037 has been granted a tax deferral, the property appraiser shall  
1038 notify the tax collector in writing of the date such change  
1039 occurs, and the tax collector shall collect any taxes,  
1040 assessments, and interest due ~~or delinquent.~~

1041 (3)~~(4)~~ During any year in which the total amount of  
1042 deferred taxes, interest, assessments, and all other unsatisfied  
1043 liens on the homestead exceeds 85 percent of the just assessed  
1044 value of the homestead, the tax collector shall ~~immediately~~

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

1052 ~~(4)(5)~~ Each year, upon notification, each owner of property  
 1053 on which taxes, and interest, and assessments have been deferred  
 1054 shall submit to the tax collector a list of, and the current  
 1055 value of, all outstanding liens on the owner's homestead.  
 1056 Failure to respond to this notification within 30 days causes  
 1057 ~~shall cause~~ the total amount of deferred taxes, and interest,  
 1058 and assessments to become payable within 30 days.

1059 ~~(5)(6)~~ If ~~In the event~~ deferred taxes, interest, and  
 1060 assessments become delinquent ~~under this chapter, then on or~~  
 1061 ~~before June 1 following the date the taxes become delinquent,~~  
 1062 the tax collector shall sell a tax certificate for the  
 1063 delinquent taxes, and interest, and assessments in the manner  
 1064 provided by s. 197.432.

1065 Section 21. Section 197.272, Florida Statutes, is amended  
 1066 to read:

1067 197.272 Prepayment of deferred taxes.-

1068 ~~(1)~~ All or part of the deferred taxes and accrued interest  
 1069 may at any time be paid to the tax collector. by:

1070 ~~(a) The owner of the property or the spouse of the owner.~~

1071 ~~(b) The next of kin of the owner, heir of the owner, child~~  
 1072 ~~of the owner, or any person having or claiming a legal or~~  
 1073 ~~equitable interest in the property, provided no objection is~~

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1074 ~~made by the owner within 30 days after the tax collector~~  
1075 ~~notifies the owner of the fact that such payment has been~~  
1076 ~~tendered.~~

1077 ~~(2) Any partial payment that is less than the total amount~~  
1078 ~~due must be equal to the amount of the deferred taxes, interest,~~  
1079 ~~and assessments, and the payment must be for 1 or more full~~  
1080 ~~years made pursuant to this section shall be applied first to~~  
1081 ~~accrued interest.~~

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

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

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

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

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

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

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

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1103 valorem taxes or non-ad valorem assessments.

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

1106 197.301 Penalties.—

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

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

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

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

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

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

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

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

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1132 to read:

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

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

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

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



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

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

1170 197.332 Duties of tax collectors; branch offices.—

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

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

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

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

1196 197.343 Tax notices; additional notice required.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1287 (c) The face amount of each certificate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1371 197.373 Payment of portion of taxes.—

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1511 197.417 Sale of personal property after seizure.—

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

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

1533 197.432 Sale of tax certificates for unpaid taxes.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

1677 ~~(12)~~ (13) ~~All tax certificates issued to the county shall be~~  
1678 ~~held by the tax collector of the county where the lands covered~~  
1679 ~~by the certificates are located~~.

1680 ~~(13)~~ (14) ~~Delinquent taxes on real property may be paid after~~  
1681 ~~the date of delinquency but prior to the sale of a tax~~  
1682 ~~certificate by paying all costs, advertising charges, and~~

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1683 ~~interest.~~

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

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

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

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

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1712 to read:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1843 197.462 Transfer of tax certificates held by individuals.-

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

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

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

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

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



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1857 197.472 Redemption of tax certificates.—

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

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

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

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

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

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

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

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

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

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

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

1929 197.4725 Purchase of county-held tax certificates.—

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

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

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

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

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

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

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

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

1959 197.473 Disposition of unclaimed redemption moneys.-

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

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

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

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

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

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

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

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

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

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

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

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

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2031 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax  
2032 deed application fee of \$75.

2033 (2) A ~~Any~~ certificateholder, other than the county, who  
2034 makes application for a tax deed shall pay the tax collector at  
2035 the time of application all amounts required for redemption or  
2036 purchase of all other outstanding tax certificates, plus  
2037 interest, any omitted taxes, plus interest, any delinquent  
2038 taxes, plus interest, and current taxes, if due, covering the  
2039 property land.

2040 (3) The county in which ~~where~~ the property lands described  
2041 in the certificate is ~~are~~ located shall apply ~~make application~~  
2042 for a tax deed on all county-held certificates on property  
2043 valued at \$5,000 or more on the property appraiser's most recent  
2044 assessment roll, except deferred payment tax certificates, and  
2045 may apply for tax deeds ~~make application~~ on ~~those~~ certificates  
2046 on property valued at less than \$5,000 on the property  
2047 appraiser's most recent assessment roll. The ~~Such~~ application  
2048 shall be made 2 years after April 1 of the year of issuance of  
2049 the certificates or as soon thereafter as is reasonable. Upon  
2050 application ~~for a tax deed~~, the county shall deposit with the  
2051 tax collector all applicable costs and fees as provided in  
2052 subsection (1), but may ~~shall~~ not deposit any money to cover the  
2053 redemption of other outstanding certificates covering the  
2054 property land.

2055 (4) The tax collector shall deliver to the clerk of the  
2056 circuit court a statement that payment has been made for all  
2057 outstanding certificates or, if the certificate is held by the  
2058 county, that all appropriate fees have been deposited, and  
2059 stating that the following persons are to be notified prior to

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2060 the sale of the property:

2061 (a) Any legal titleholder of record if the address of the  
2062 owner appears on the record of conveyance of the property lands  
2063 to the owner. However, if the legal titleholder of record is the  
2064 same as the person to whom the property was assessed on the tax  
2065 roll for the year in which the property was last assessed, ~~then~~  
2066 the notice may ~~only~~ be mailed to the address of the legal  
2067 titleholder as it appears on the latest assessment roll.

2068 (b) Any lienholder of record who has recorded a lien  
2069 against the property described in the tax certificate if an  
2070 address appears on the recorded lien.

2071 (c) Any mortgagee of record if an address appears on the  
2072 recorded mortgage.

2073 (d) Any vendee of a recorded contract for deed if an  
2074 address appears on the recorded contract or, if the contract is  
2075 not recorded, any vendee who has applied to receive notice  
2076 pursuant to s. 197.344(1)(c).

2077 (e) Any other lienholder who has applied to the tax  
2078 collector to receive notice if an address is supplied to the  
2079 collector ~~by such lienholder~~.

2080 (f) Any person to whom the property was assessed on the tax  
2081 roll for the year in which the property was last assessed.

2082 (g) Any lienholder of record who has recorded a lien  
2083 against a mobile home located on the property described in the  
2084 tax certificate if an address appears on the recorded lien and  
2085 if the lien is recorded with the clerk of the circuit court in  
2086 the county where the mobile home is located.

2087 (h) Any legal titleholder of record of property that is  
2088 contiguous to the property described in the tax certificate, if



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

2105  
2106 The statement must be signed by the tax collector or the tax  
2107 collector's designee, ~~with the tax collector's seal affixed~~. The  
2108 tax collector may purchase a reasonable bond for errors and  
2109 omissions of his or her office in making such statement. The  
2110 search of the official records must be made by a direct and  
2111 inverse search. "Direct" means the index in straight and  
2112 continuous alphabetic order by grantor, and "inverse" means the  
2113 index in straight and continuous alphabetic order by grantee.

2114 (5) (a) The tax collector may contract with a title company  
2115 or an abstract company ~~at a reasonable fee~~ to provide the  
2116 minimum information required in subsection (4), consistent with  
2117 rules adopted by the department. If additional information is

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

2126 1. The ownership and encumbrance report must include the ~~be~~  
2127 ~~printed or typed on stationery or other paper showing a~~  
2128 letterhead of the person, firm, or company that makes the  
2129 search, and the signature of the individual ~~person~~ who makes the  
2130 search or of an officer of the firm ~~must be attached~~. The tax  
2131 collector is not liable for payment to the firm unless these  
2132 requirements are met. The report may be submitted to the tax  
2133 collector in an electronic format.

2134 2. The tax collector may not accept or pay for any title  
2135 search or abstract if ~~no~~ financial responsibility is not assumed  
2136 for the search. However, reasonable restrictions as to the  
2137 liability or responsibility of the title or abstract company are  
2138 acceptable. Notwithstanding s. 627.7843(3), the tax collector  
2139 may contract for higher maximum liability limits.

2140 3. In order to establish uniform prices for ownership and  
2141 encumbrance reports within the county, the tax collector must  
2142 ~~shall~~ ensure that the contract for ownership and encumbrance  
2143 reports include all requests for title searches or abstracts for  
2144 a given period of time.

2145 (b) Any fee paid for a ~~any~~ title search or abstract must be  
2146 collected at the time of application under subsection (1), and

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2147 the amount of the fee must be added to the opening bid.

2148 (c) The clerk shall advertise and administer the sale and  
2149 receive such fees for the issuance of the deed and sale of the  
2150 property as ~~are~~ provided in s. 28.24.

2151 (6) ~~(a)~~ The opening bid:

2152 (a) On county-held certificates on nonhomestead property  
2153 shall be the sum of the value of all outstanding certificates  
2154 against the property land, plus omitted years' taxes, delinquent  
2155 taxes, interest, and all costs and fees paid by the county.

2156 ~~(b) The opening bid~~ On an individual certificate must ~~on~~  
2157 ~~nonhomestead property shall~~ include, in addition to the amount  
2158 of money paid to the tax collector by the certificateholder at  
2159 the time of application, the amount required to redeem the  
2160 applicant's tax certificate and all other costs and fees paid by  
2161 the applicant, plus all tax certificates that were sold  
2162 subsequent to the filing of the tax deed application and omitted  
2163 taxes, if any.

2164 ~~(c) The opening bid~~ On property assessed on the latest tax  
2165 roll as homestead property shall include, in addition to the  
2166 amount of money required for an opening bid on nonhomestead  
2167 property, an amount equal to one-half of the latest assessed  
2168 value of the homestead. ~~Payment of one-half of the assessed~~  
2169 ~~value of the homestead property shall not be required if the tax~~  
2170 ~~certificate to which the application relates was sold prior to~~  
2171 ~~January 1, 1982.~~

2172 (7) On county-held certificates for which there are no  
2173 bidders at the public sale, the clerk shall enter the land on a  
2174 list entitled "lands available for taxes" and shall immediately  
2175 notify the county commission and all other persons holding

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

2193 (8) Taxes may ~~shall~~ not be extended against parcels listed  
2194 as lands available for taxes, but in each year the taxes that  
2195 would have been due shall be treated as omitted years and added  
2196 to the required minimum bid. Three years after the day the land  
2197 was offered for public sale, the land shall escheat to the  
2198 county in which it is located, free and clear. All tax  
2199 certificates, accrued taxes, and liens of any nature against the  
2200 property shall be deemed canceled as a matter of law and of no  
2201 further legal force and effect, and the clerk shall execute an  
2202 escheatment tax deed vesting title in the board of county  
2203 commissioners of the county in which the land is located.

2204 (a) When a property escheats to the county under this

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2205 subsection, the county is not subject to any liability imposed  
2206 by chapter 376 or chapter 403 for preexisting soil or  
2207 groundwater contamination due solely to its ownership. However,  
2208 this subsection does not affect the rights or liabilities of any  
2209 past or future owners of the escheated property and does not  
2210 affect the liability of any governmental entity for the results  
2211 of its actions that create or exacerbate a pollution source.

2212 (b) The county and the Department of Environmental  
2213 Protection may enter into a written agreement for the  
2214 performance, funding, and reimbursement of the investigative and  
2215 remedial acts necessary for a property that escheats to the  
2216 county.

2217 (9) Consolidated applications on more than one tax  
2218 certificate are allowed, but a separate statement shall be  
2219 issued pursuant to subsection (4), and a separate tax deed shall  
2220 be issued pursuant to s. 197.552, for each parcel of property  
2221 shown on the tax certificate.

2222 (10) Any fees collected pursuant to this section shall be  
2223 refunded to the certificateholder in the event that the tax deed  
2224 sale is canceled for any reason.

2225 (11) For any property acquired under this section by the  
2226 county for the express purpose of providing infill housing, the  
2227 board of county commissioners may, in accordance with s.  
2228 197.447, cancel county-held tax certificates and omitted years'  
2229 taxes on such properties. Furthermore, the county may not  
2230 transfer a property acquired under this section specifically for  
2231 infill housing back to a taxpayer who failed to pay the  
2232 delinquent taxes or charges that led to the issuance of the tax  
2233 certificate or lien. For purposes of this subsection only, the

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2234 term "taxpayer" includes the taxpayer's family or any entity in  
2235 which the taxpayer or taxpayer's family has any interest.

2236 Section 50. Section 197.542, Florida Statutes, is amended  
2237 to read:

2238 197.542 Sale at public auction.—

2239 (1) Real property ~~The lands~~ advertised for sale to the  
2240 highest bidder as a result of an application filed under s.  
2241 197.502 shall be sold at public auction by the clerk of the  
2242 circuit court, or his or her deputy, of the county where the  
2243 property is ~~lands are~~ located on the date, at the time, and at  
2244 the location as set forth in the published notice, which must  
2245 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
2246 ~~the time and place, the clerk shall read the notice of sale and~~  
2247 ~~shall offer the lands described in the notice for sale to the~~  
2248 ~~highest bidder for cash at public outcry.~~ The amount required to  
2249 redeem the tax certificate, plus the amounts paid by the holder  
2250 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
2251 redemption of other tax certificates on the same property lands,  
2252 and all other costs to the applicant for tax deed, plus interest  
2253 ~~thereon~~ at the rate of 1.5 percent per month for the period  
2254 running from the month after the date of application for the  
2255 deed through the month of sale and costs incurred for the  
2256 service of notice provided for in s. 197.522(2), shall be  
2257 ~~considered~~ the bid of the certificateholder for the property. If  
2258 tax certificates exist or if delinquent taxes accrued subsequent  
2259 to the filing of the tax deed application, the amount required  
2260 to redeem such tax certificates or pay such delinquent taxes  
2261 must be included in the minimum bid. However, if the land to be  
2262 sold is assessed on the latest tax roll as homestead property,

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

2271 (2) ~~If there are other bids,~~ The certificateholder has  
2272 ~~shall have~~ the right to bid as others present may bid, and the  
2273 property shall be struck off and sold to the highest bidder. The  
2274 high bidder shall post with the clerk a nonrefundable ~~cash~~  
2275 deposit of 5 percent of the bid or \$200, whichever is greater,  
2276 at the time of the sale, to be applied to the sale price at the  
2277 time of full payment. Notice of the ~~this~~ deposit requirement  
2278 must ~~shall~~ be posted at the auction site, and the clerk may  
2279 require ~~that~~ bidders to show their willingness and ability to  
2280 post the ~~cost~~ deposit. If full payment of the final bid and of  
2281 documentary stamp tax and recording fees is not made within 24  
2282 hours, excluding weekends and legal holidays, the clerk shall  
2283 cancel all bids, readvertise the sale as provided in this  
2284 section, and pay all costs of the sale from the deposit. Any  
2285 remaining funds must be applied toward the opening bid. The  
2286 clerk may refuse to recognize the bid of any person who has  
2287 previously bid and refused, for any reason, to honor such bid.

2288 (3) If the sale is canceled for any reason, or the buyer  
2289 fails to make full payment within the time required, the clerk  
2290 shall immediately readvertise the sale to be held within ~~no~~  
2291 ~~later than~~ 30 days after the date the sale was canceled. Only

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

2301 (4) (a) A clerk may conduct electronic tax deed sales in  
2302 lieu of public outcry. The clerk must comply with the procedures  
2303 provided in this chapter, except that electronic proxy bidding  
2304 shall be allowed and the clerk may require bidders to advance  
2305 sufficient funds to pay the deposit required by subsection (2).  
2306 The clerk shall provide access to the electronic sale by  
2307 computer terminals open to the public at a designated location.  
2308 A clerk who conducts such electronic sales may receive  
2309 electronic deposits and payments related to the sale. The  
2310 portion of an advance deposit from a winning bidder required by  
2311 subsection (2) shall, upon acceptance of the winning bid, be  
2312 subject to the fee under s. 28.24(10).

2313 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~  
2314 ~~to~~ restrict or limit the authority of a charter county to  
2315 conduct ~~from conducting~~ electronic tax deed sales. In a charter  
2316 county where the clerk of the circuit court does not conduct all  
2317 electronic sales, the charter county shall be permitted to  
2318 receive electronic deposits and payments related to sales it  
2319 conducts, as well as to subject the winning bidder to a fee,  
2320 consistent with the schedule in s. 28.24(10).



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2321 (c) The costs of electronic tax deed sales shall be added  
2322 to the charges for the costs of sale under subsection (1) and  
2323 paid by the certificateholder when filing an application for a  
2324 tax deed.

2325 Section 51. Subsection (2) of section 197.582, Florida  
2326 Statutes, is amended to read:

2327 197.582 Disbursement of proceeds of sale.—

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

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2350 be paid out of the excess balance held by the clerk. Excess  
2351 proceeds shall be held and disbursed in the same manner as  
2352 unclaimed redemption moneys in s. 197.473. ~~If In the event~~  
2353 excess proceeds are not sufficient to cover the service charges  
2354 and mailing costs, the clerk shall receive the total amount of  
2355 excess proceeds as a service charge.

2356 Section 52. Section 197.602, Florida Statutes, is amended  
2357 to read:

2358 197.602 Reimbursement required in challenges to the  
2359 validity of a tax deed ~~Party recovering land must refund taxes~~  
2360 ~~paid and interest.-~~

2361 (1) If a party successfully challenges the validity of a  
2362 tax deed in an action at law or equity, but the taxes for which  
2363 the tax deed was sold were not paid before the tax deed was  
2364 issued, the party shall pay to the party against whom the  
2365 judgment or decree is entered:

2366 (a) The amount paid for the tax deed and all taxes paid  
2367 upon the land, together with 12 percent interest thereon per  
2368 year from the date of the issuance of the tax deed;

2369 (b) All legal expenses in obtaining the tax deed, including  
2370 publication of notice and clerk's fees for issuing and recording  
2371 the tax deed; and

2372 (c) The fair cash value of all maintenance and permanent  
2373 improvements made upon the land by the holders under the tax  
2374 deed. If, in an action at law or in equity involving the  
2375 validity of any tax deed, the court holds that the tax deed was  
2376 invalid at the time of its issuance and that title to the land  
2377 therein described did not vest in the tax deed holder, then, if  
2378 the taxes for which the land was sold and upon which the tax

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

2389 (2) In an action to challenge the validity of a tax deed,  
2390 the prevailing party is entitled to all reasonable litigation  
2391 expenses including attorney's fees.

2392 (3) The court shall determine the amount of the expenses  
2393 for which a party shall be reimbursed. and the fair cash value  
2394 of improvements shall be ascertained and found upon the trial of  
2395 the action, and The tax deed holder or anyone holding under the  
2396 tax deed has thereunder shall have a prior lien on upon the land  
2397 for the payment of the expenses that must be reimbursed to such  
2398 persons sums.

2399 Section 53. Section 192.0105, Florida Statutes, is amended  
2400 to read:

2401 192.0105 Taxpayer rights.—There is created a Florida  
2402 Taxpayer's Bill of Rights for property taxes and assessments to  
2403 guarantee that the rights, privacy, and property of the  
2404 taxpayers of this state are adequately safeguarded and protected  
2405 during tax levy, assessment, collection, and enforcement  
2406 processes administered under the revenue laws of this state. The  
2407 Taxpayer's Bill of Rights compiles, in one document, brief but

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

2420 (1) THE RIGHT TO KNOW.—

2421 (a) The right to be sent a ~~mailed~~ notice of proposed  
2422 property taxes and proposed or adopted non-ad valorem  
2423 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
2424 (13)(a), and 200.069). The notice must also inform the taxpayer  
2425 that the final tax bill may contain additional non-ad valorem  
2426 assessments (see s. 200.069(9)).

2427 (b) The right to notification of a public hearing on each  
2428 taxing authority's tentative budget and proposed millage rate  
2429 and advertisement of a public hearing to finalize the budget and  
2430 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2431 (c) The right to advertised notice of the amount by which  
2432 the tentatively adopted millage rate results in taxes that  
2433 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
2434 The right to notification ~~by first-class mail~~ of a comparison of  
2435 the amount of the taxes to be levied from the proposed millage  
2436 rate under the tentative budget change, compared to the previous

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2437 year's taxes, and also compared to the taxes that would be  
2438 levied if no budget change is made (see ss. 200.065(2)(b) and  
2439 200.069(2), (3), (4), and (8)).

2440 (d) The right that the adopted millage rate will not exceed  
2441 the tentatively adopted millage rate. If the tentative rate  
2442 exceeds the proposed rate, each taxpayer shall be mailed notice  
2443 comparing his or her taxes under the tentatively adopted millage  
2444 rate to the taxes under the previously proposed rate, before a  
2445 hearing to finalize the budget and adopt millage (see s.  
2446 200.065(2)(d)).

2447 (e) The right to be sent notice by first-class mail of a  
2448 non-ad valorem assessment hearing at least 20 days before the  
2449 hearing with pertinent information, including the total amount  
2450 to be levied against each parcel. All affected property owners  
2451 have the right to appear at the hearing and to file written  
2452 objections with the local governing board (see s. 197.3632(4)(b)  
2453 and (c) and (10)(b)2.b.).

2454 (f) The right of an exemption recipient to be sent a  
2455 renewal application for that exemption, the right to a receipt  
2456 for homestead exemption claim when filed, and the right to  
2457 notice of denial of the exemption (see ss. 196.011(6),  
2458 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2459 (g) The right, on property determined not to have been  
2460 entitled to homestead exemption in a prior year, to notice of  
2461 intent from the property appraiser to record notice of tax lien  
2462 and the right to pay tax, penalty, and interest before a tax  
2463 lien is recorded for any prior year (see s. 196.161(1)(b)).

2464 (h) The right to be informed during the tax collection  
2465 process, including: notice of tax due; notice of back taxes;

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

2477 (i) The right to an advertisement in a newspaper listing  
2478 names of taxpayers who are delinquent in paying tangible  
2479 personal property taxes, with amounts due, and giving notice  
2480 that interest is accruing at 18 percent and that, unless taxes  
2481 are paid, warrants will be issued, prior to petition made with  
2482 the circuit court for an order to seize and sell property (see  
2483 s. 197.402(2)).

2484 (j) The right to be sent a ~~mailed~~ notice when a petition  
2485 has been filed with the court for an order to seize and sell  
2486 property and the right to be mailed notice, and to be served  
2487 notice by the sheriff, before the date of sale, that application  
2488 for tax deed has been made and property will be sold unless back  
2489 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and  
2490 197.522(1)(a) and (2)).

2491 (k) The right to have certain taxes and special assessments  
2492 levied by special districts individually stated on the "Notice  
2493 of Proposed Property Taxes and Proposed or Adopted Non-Ad  
2494 Valorem Assessments" (see s. 200.069).

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2495  
2496 Notwithstanding the right to information contained in this  
2497 subsection, under s. 197.122 property owners are held to know  
2498 that property taxes are due and payable annually and are charged  
2499 with a duty to ascertain the amount of current and delinquent  
2500 taxes and obtain the necessary information from the applicable  
2501 governmental officials.

2502 (2) THE RIGHT TO DUE PROCESS.—

2503 (a) The right to an informal conference with the property  
2504 appraiser to present facts the taxpayer considers to support  
2505 changing the assessment and to have the property appraiser  
2506 present facts supportive of the assessment upon proper request  
2507 of any taxpayer who objects to the assessment placed on his or  
2508 her property (see s. 194.011(2)).

2509 (b) The right to petition the value adjustment board over  
2510 objections to assessments, denial of exemption, denial of  
2511 agricultural classification, denial of historic classification,  
2512 denial of high-water recharge classification, disapproval of tax  
2513 deferral, and any penalties on deferred taxes imposed for  
2514 incorrect information willfully filed. Payment of estimated  
2515 taxes does not preclude the right of the taxpayer to challenge  
2516 his or her assessment (see ss. 194.011(3), 196.011(6) and  
2517 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
2518 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2519 (c) The right to file a petition for exemption or  
2520 agricultural classification with the value adjustment board when  
2521 an application deadline is missed, upon demonstration of  
2522 particular extenuating circumstances for filing late (see ss.  
2523 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

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2524 (d) The right to prior notice of the value adjustment  
2525 board's hearing date and the right to the hearing within 4 hours  
2526 of scheduled time (see s. 194.032(2)).

2527 (e) The right to notice of date of certification of tax  
2528 rolls and receipt of property record card if requested (see ss.  
2529 193.122(2) and (3) and 194.032(2)).

2530 (f) The right, in value adjustment board proceedings, to  
2531 have all evidence presented and considered at a public hearing  
2532 at the scheduled time, to be represented by an attorney or  
2533 agent, to have witnesses sworn and cross-examined, and to  
2534 examine property appraisers or evaluators employed by the board  
2535 who present testimony (see ss. 194.034(1)(a) and (c) and (4),  
2536 and 194.035(2)).

2537 (g) The right to be sent ~~mailed~~ a timely written decision  
2538 by the value adjustment board containing findings of fact and  
2539 conclusions of law and reasons for upholding or overturning the  
2540 determination of the property appraiser, and the right to  
2541 advertised notice of all board actions, including appropriate  
2542 narrative and column descriptions, in brief and nontechnical  
2543 language (see ss. 194.034(2) and 194.037(3)).

2544 (h) The right at a public hearing on non-ad valorem  
2545 assessments or municipal special assessments to provide written  
2546 objections and to provide testimony to the local governing board  
2547 (see ss. 197.3632(4)(c) and 170.08).

2548 (i) The right to bring action in circuit court to contest a  
2549 tax assessment or appeal value adjustment board decisions to  
2550 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
2551 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2552 (3) THE RIGHT TO REDRESS.—



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2553 (a) The right to discounts for early payment on all taxes  
2554 and non-ad valorem assessments collected by the tax collector,  
2555 except for partial payments as defined in s. 197.374, the right  
2556 to pay installment payments with discounts, and the right to pay  
2557 delinquent personal property taxes under a ~~an installment~~  
2558 payment program when implemented by the county tax collector  
2559 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and  
2560 197.4155).

2561 (b) The right, upon filing a challenge in circuit court and  
2562 paying taxes admitted in good faith to be owing, to be issued a  
2563 receipt and have suspended all procedures for the collection of  
2564 taxes until the final disposition of the action (see s.  
2565 194.171(3)).

2566 (c) The right to have penalties reduced or waived upon a  
2567 showing of good cause when a return is not intentionally filed  
2568 late, and the right to pay interest at a reduced rate if the  
2569 court finds that the amount of tax owed by the taxpayer is  
2570 greater than the amount the taxpayer has in good faith admitted  
2571 and paid (see ss. 193.072(4) and 194.192(2)).

2572 (d) The right to a refund when overpayment of taxes has  
2573 been made under specified circumstances (see ss. 193.1145(8)(e)  
2574 and 197.182(1)).

2575 (e) The right to an extension to file a tangible personal  
2576 property tax return upon making proper and timely request (see  
2577 s. 193.063).

2578 (f) The right to redeem real property and redeem tax  
2579 certificates at any time before full payment for a tax deed is  
2580 made to the clerk of the court, including documentary stamps and  
2581 recording fees ~~issued~~, and the right to have tax certificates

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

2588 (g) The right of the taxpayer, property appraiser, tax  
2589 collector, or the department, as the prevailing party in a  
2590 judicial or administrative action brought or maintained without  
2591 the support of justiciable issues of fact or law, to recover all  
2592 costs of the administrative or judicial action, including  
2593 reasonable attorney's fees, and of the department and the  
2594 taxpayer to settle such claims through negotiations (see ss.  
2595 57.105 and 57.111).

2596 (4) THE RIGHT TO CONFIDENTIALITY.—

2597 (a) The right to have information kept confidential,  
2598 including federal tax information, ad valorem tax returns,  
2599 social security numbers, all financial records produced by the  
2600 taxpayer, Form DR-219 returns for documentary stamp tax  
2601 information, and sworn statements of gross income, copies of  
2602 federal income tax returns for the prior year, wage and earnings  
2603 statements (W-2 forms), and other documents (see ss. 192.105,  
2604 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2605 (b) The right to limiting access to a taxpayer's records by a  
2606 property appraiser, the Department of Revenue, and the Auditor  
2607 General only to those instances in which it is determined that  
2608 such records are necessary to determine either the  
2609 classification or the value of taxable nonhomestead property  
2610 (see s. 195.027(3)).

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2611 Section 54. Paragraph (d) of subsection (3) of section  
2612 194.011, Florida Statutes, is amended to read:

2613 194.011 Assessment notice; objections to assessments.—

2614 (3) A petition to the value adjustment board must be in  
2615 substantially the form prescribed by the department.

2616 Notwithstanding s. 195.022, a county officer may not refuse to  
2617 accept a form provided by the department for this purpose if the  
2618 taxpayer chooses to use it. A petition to the value adjustment  
2619 board shall describe the property by parcel number and shall be  
2620 filed as follows:

2621 (d) The petition may be filed, as to valuation issues, at  
2622 any time during the taxable year on or before the 25th day  
2623 following the mailing of notice by the property appraiser as  
2624 provided in subsection (1). With respect to an issue involving  
2625 the denial of an exemption, an agricultural or high-water  
2626 recharge classification application, an application for  
2627 classification as historic property used for commercial or  
2628 certain nonprofit purposes, or a deferral, the petition must be  
2629 filed at any time during the taxable year on or before the 30th  
2630 day following the mailing of the notice by the property  
2631 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
2632 196.193 or notice by the tax collector under s. 197.2425  
2633 ~~197.253~~.

2634 Section 55. Subsection (1) of section 194.013, Florida  
2635 Statutes, is amended to read:

2636 194.013 Filing fees for petitions; disposition; waiver.—

2637 (1) If so required by resolution of the value adjustment  
2638 board, a petition filed pursuant to s. 194.011 shall be  
2639 accompanied by a filing fee to be paid to the clerk of the value

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

2655 Section 56. Subsection (12) of section 196.011, Florida  
2656 Statutes, is amended to read:

2657 196.011 Annual application required for exemption.—

2658 (12) Notwithstanding subsection (1), if ~~when~~ the owner of  
2659 property otherwise entitled to a religious exemption from ad  
2660 valorem taxation fails to timely file an application for  
2661 exemption, and because of a misidentification of property  
2662 ownership on the property tax roll the owner is not properly  
2663 notified of the tax obligation by the property appraiser and the  
2664 tax collector, the owner of the property may file an application  
2665 for exemption with the property appraiser. The property  
2666 appraiser must consider the application, and if he or she  
2667 determines the owner of the property would have been entitled to  
2668 the exemption had the property owner timely applied, the

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2669 property appraiser must grant the exemption. Any taxes assessed  
2670 on such property shall be canceled, and if paid, refunded. Any  
2671 tax certificates outstanding on such property shall be canceled  
2672 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2673 Section 57. Subsection (1) of section 197.374, Florida  
2674 Statutes, is amended to read:

2675 197.374 Partial payment of current year taxes.—

2676 (1) As used in this section, the term "partial payment"  
2677 means a payment that is less than the full amount of taxes due.  
2678 The term does not include payments made pursuant to s. 194.171,  
2679 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~s. 197.303~~.

2680 Section 58. Section 197.603, Florida Statutes, is created  
2681 to read:

2682 197.603 Declaration of legislative findings and intent.—The  
2683 Legislature finds that the state has a strong interest in  
2684 ensuring due process and public confidence in a uniform, fair,  
2685 efficient, and accountable collection of property taxes by  
2686 county tax collectors. Therefore, tax collections shall be  
2687 supervised by the Department of Revenue pursuant to s.  
2688 195.002(1). The Legislature intends that the property tax  
2689 collection authorized by this chapter under s. 9(a), Art. VII of  
2690 the State Constitution be free from the influence or the  
2691 appearance of influence of the local governments that levy  
2692 property taxes and receive property tax revenues.

2693 Section 59. Sections 197.202, 197.242, 197.304, 197.3041,  
2694 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
2695 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2696 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
2697 repealed.

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