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1
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~~ 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~~. ~~Those~~ Refunds that have been ordered by a court and
380 ~~those~~ 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 ~~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. ~~7~~ 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: act~~
1095 ~~shall be construed to prevent~~

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

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

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

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

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

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

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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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2698

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