

By Senator Detert

28-00595-15

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1 A bill to be entitled
2 An act relating to sales of tax certificates for
3 unpaid taxes; amending s. 197.432, F.S.; prohibiting a
4 bidder from placing multiple bids during the sale of
5 certain tax certificates by a tax collector; providing
6 penalties; reenacting ss. 190.024 and 197.263(5),
7 F.S., relating to tax liens and a change in ownership
8 or use of property, respectively, to incorporate the
9 amendment made to s. 197.432, F.S., in references
10 thereto; providing an effective date.

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

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14 Section 1. Subsection (6) of section 197.432, Florida
15 Statutes, is amended to read:

16 197.432 Sale of tax certificates for unpaid taxes.—

17 (6) Each certificate shall be awarded to the person who
18 will pay the taxes, interest, costs, and charges and will demand
19 the lowest rate of interest, not in excess of the maximum rate
20 of interest allowed by this chapter. The tax collector shall
21 accept bids in even increments and in fractional interest rate
22 bids of one-quarter of 1 percent only. An individual bidder or
23 corporate bidder shall submit only one bid for each certificate
24 and may not use multiple federal employer identification numbers
25 to submit multiple bids. A bidder who violates this protocol
26 shall be barred from bidding in any county tax certificate sales
27 for 2 consecutive years following identification and
28 verification of the bidding violation. If multiple bidders offer
29 the same lowest rate of interest, the tax collector shall

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30 determine the method of selecting the bidder to whom the
31 certificate will be awarded. Acceptable methods include the bid
32 received first or use of a random-number generator. If a
33 certificate is not purchased, the certificate shall be struck to
34 the county at the maximum rate of interest allowed by this
35 chapter.

36 Section 2. For the purpose of incorporating the amendment
37 made by this act to section 197.432, Florida Statutes, in a
38 reference thereto, section 190.024, Florida Statutes, is
39 reenacted to read:

40 190.024 Tax liens.—All taxes of the district provided for
41 in this act, together with all penalties for default in the
42 payment of the same and all costs in collecting the same,
43 including a reasonable attorney's fee fixed by the court and
44 taxed as a cost in the action brought to enforce payment, shall,
45 from January 1 for each year the property is liable to
46 assessment and until paid, constitute a lien of equal dignity
47 with the liens for state and county taxes and other taxes of
48 equal dignity with state and county taxes upon all the lands
49 against which such taxes shall be levied. A sale of any of the
50 real property within the district for state and county or other
51 taxes shall not operate to relieve or release the property so
52 sold from the lien for subsequent district taxes or installments
53 of district taxes, which lien may be enforced against such
54 property as though no such sale thereof had been made. The
55 provisions of ss. 194.171, 197.122, 197.333, and 197.432 shall
56 be applicable to district taxes with the same force and effect
57 as if such provisions were expressly set forth in this act.

58 Section 3. For the purpose of incorporating the amendment

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59 made by this act to section 197.432, Florida Statutes, in a
60 reference thereto, subsection (5) of section 197.263, Florida
61 Statutes, is reenacted to read:

62 197.263 Change in ownership or use of property.—

63 (5) If deferred taxes, interest, and assessments become
64 delinquent, the tax collector shall sell a tax certificate for
65 the delinquent taxes, interest, and assessments in the manner
66 provided by s. 197.432.

67 Section 4. This act shall take effect July 1, 2015.