

By Senator Hooper

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1 A bill to be entitled
2 An act relating to tax collections; amending s.
3 197.374, F.S.; deleting a specified processing fee;
4 amending s. 197.492, F.S.; revising information to be
5 included in a certain report; amending s. 197.502,
6 F.S.; revising the calculation of interest for
7 canceled tax deed applications; providing an effective
8 date.

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

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12 Section 1. Subsection (3) of section 197.374, Florida
13 Statutes, is amended to read:

14 197.374 Partial payment of current year taxes.—

15 (3) Each partial payment, ~~less a \$10 processing fee payable~~
16 ~~to the tax collector,~~ shall be credited to the tax account. A
17 partial payment is not eligible for any applicable discount set
18 forth in s. 197.162. The taxpayer has the responsibility to
19 ensure that the remaining amount due is paid.

20 Section 2. Section 197.492, Florida Statutes, is amended to
21 read:

22 197.492 Errors and insolvencies report.—

23 (1) On or before the 60th day after the tax certificate
24 sale is adjourned, the tax collector shall certify to the board
25 of county commissioners a report showing the following
26 situations for which credit is to be given:

27 (a) Discounts. ~~—~~

28 (b) Errors. ~~—~~

29 (c) Double assessments. ~~— and~~

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30 (d) Insolvencies.

31 (e) Federal bankruptcies.

32 (f) Properties in which the taxes are below the minimum tax
33 bill under s. 197.212.

34 (g) Properties assigned to the list of lands available for
35 taxes. relating to tax collections for which credit is to be
36 given, including in every case except discounts,

37 (2) The report must include the names of the parties on
38 whose account the credit is to be allowed, excluding credits
39 given for discounts.

40 (3) The report may be submitted in an electronic format.

41 Section 3. Subsection (2) of section 197.502, Florida
42 Statutes, is amended to read:

43 197.502 Application for obtaining tax deed by holder of tax
44 sale certificate; fees.—

45 (2) A certificateholder, other than the county, who applies
46 for a tax deed shall pay the tax collector at the time of
47 application all amounts required for redemption or purchase of
48 all other outstanding tax certificates, plus interest, any
49 omitted taxes, plus interest, any delinquent taxes, plus
50 interest, and current taxes, if due, covering the property. In
51 addition, the certificateholder shall pay the costs required to
52 bring the property to sale as provided in ss. 197.532 and
53 197.542, including property information searches, and mailing
54 costs, as well as the costs of resale, if applicable. If the
55 certificateholder fails to pay the costs to bring the property
56 to sale within 30 days after notice from the clerk, the tax
57 collector shall cancel the tax deed application. The tax
58 certificate on which the all taxes and costs associated with a

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59 canceled tax deed application was based shall earn interest at
60 the original bid rate of the tax certificate and remain
61 inclusive of all tax years paid and costs associated with ~~on~~
62 ~~which~~ the tax deed application ~~was based~~. Failure to pay the
63 costs of resale, if applicable, within 30 days after notice from
64 the clerk shall result in the clerk's entering the land on a
65 list entitled "lands available for taxes."

66 Section 4. This act shall take effect July 1, 2024.