

1                                   A bill to be entitled  
 2           An act relating to property taxation; amending s. 95.051,  
 3           F.S.; tolling the statute of limitations relating to  
 4           proceedings involving tax lien certificates or tax deeds  
 5           during the period of an intervening bankruptcy; amending  
 6           ss. 197.102, 197.122, 197.123, 197.162, 197.172, 197.182,  
 7           197.222, 197.2301, 197.322, 197.332, 197.343, 197.344,  
 8           197.3635, 197.373, 197.374, 197.402, 197.403, 197.413,  
 9           197.414, 197.4155, 197.416, 197.417, 197.432, 197.4325,  
 10          197.442, 197.443, 197.462, 197.472, 197.473, 197.482,  
 11          197.492, 197.582, and 197.602, F.S.; revising, updating,  
 12          and consolidating provisions of ch. 197, F.S., relating to  
 13          definitions, tax collectors, lien of taxes, returns and  
 14          assessments, unpaid or omitted taxes, discounts, interest  
 15          rates, Department of Revenue responsibilities, tax bills,  
 16          judicial sales, prepayment of taxes, tax deferrals,  
 17          assessment rolls, duties of tax collectors, tax notices,  
 18          delinquent taxes, lienholders, special assessments, non-ad  
 19          valorem assessments, tax payments, distribution of taxes,  
 20          advertisements of property with delinquent taxes,  
 21          attachment, delinquent personal property taxes, sales of  
 22          property, tax certificates, tax deeds, tax sales, and  
 23          proceedings involving the validity of a tax deed; amending  
 24          s. 197.502, F.S.; revising provisions relating to  
 25          applications for tax deeds; providing payment  
 26          requirements; authorizing the tax collector to charge a  
 27          fee to cover the costs to the tax collector for electronic  
 28          tax deed programs or services; amending s. 197.542, F.S.;

29 | revising the minimum deposit after becoming the highest  
30 | bidder for a tax deed; requiring a clerk to readvertise  
31 | the sale of a tax deed if a previous buyer failed to make  
32 | full payment for the tax deed; creating s. 197.146, F.S.;  
33 | authorizing tax collectors to issue certificates of  
34 | correction to tax rolls and outstanding delinquent taxes  
35 | for uncollectable personal property accounts; requiring  
36 | the tax collector to notify the property appraiser;  
37 | providing construction; creating ss. 197.2421 and  
38 | 197.2423, F.S., transferring, renumbering, and amending  
39 | ss. 197.253, 197.303, and 197.3071, F.S., and amending ss.  
40 | 197.243, 197.252, 197.254, 197.262, 197.263, 197.272,  
41 | 197.282, 197.292, 197.301, and 197.312, F.S.; revising,  
42 | updating, and consolidating provisions of ch. 197, F.S.,  
43 | relating to deferral of tax payments for real property,  
44 | homestead property, recreational and commercial working  
45 | waterfront property, and affordable rental property;  
46 | creating s. 197.4725, F.S.; providing authorization and  
47 | requirements for purchase of county-held tax certificates;  
48 | specifying required amounts to be paid; providing for  
49 | fees; providing for electronic services; amending s.  
50 | 192.0105, F.S.; providing that the right to a discount for  
51 | the early payment of taxes does not apply to certain  
52 | partial payments of taxes; clarifying a taxpayer's right  
53 | to redeem real property and tax certificates; clarifying  
54 | that a property owner may not be contacted by the holder  
55 | of a tax certificate for 2 years following the date the  
56 | certificate is issued; providing that s. 197.122, F.S.,

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

70 |

71 | Be It Enacted by the Legislature of the State of Florida:

72 |

73 | Section 1. Section 95.051, Florida Statutes, is amended to  
 74 | read:

75 | 95.051 When limitations tolled.—

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

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

79 | (b) Use by the person to be sued of a false name that is  
 80 | unknown to the person entitled to sue so that process cannot be  
 81 | served on the person to be sued.

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

84 | (d) The adjudicated incapacity, before the cause of action

85 accrued, of the person entitled to sue. In any event, the action  
 86 must be begun within 7 years after the act, event, or occurrence  
 87 giving rise to the cause of action.

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

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

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

94 (h) The period of an intervening bankruptcy in a  
 95 proceeding or process under chapter 197.

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

105  
 106 Paragraphs (a)-(c) shall not apply if service of process or  
 107 service by publication can be made in a manner sufficient to  
 108 confer jurisdiction to grant the relief sought. This section  
 109 shall not be construed to limit the ability of any person to  
 110 initiate an action within 30 days after ~~of~~ the lifting of an  
 111 automatic stay issued in a bankruptcy action as is provided in  
 112 11 U.S.C. s. 108(c).

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

117 Section 2. Section 197.102, Florida Statutes, is amended  
 118 to read:

119 197.102 Definitions.—

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

122 (a) "Awarded" means the time when the tax collector or a  
 123 designee determines and announces verbally or through the  
 124 closing of the bid process in a live or an electronic auction  
 125 that a buyer has placed the winning bid on a tax certificate at  
 126 a tax certificate sale.

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

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

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

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

141 winner.

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

149 (g)~~(4)~~ "Tax notice" means the paper or electronic tax bill  
 150 sent to taxpayers for payment of any taxes or special  
 151 assessments collected pursuant to this chapter, or the bill sent  
 152 to taxpayers for payment of the total of ad valorem taxes and  
 153 non-ad valorem assessments collected pursuant to s. 197.3632.

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

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

158 (2)~~(7)~~ If ~~when~~ a local government uses the method ~~set~~  
 159 ~~forth~~ in s. 197.3632 to levy, collect, or enforce a non-ad  
 160 valorem assessment, the following definitions ~~shall~~ apply:

161 (a) "Ad valorem tax roll" means the roll prepared by the  
 162 property appraiser and certified to the tax collector for  
 163 collection.

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

167 Section 3. Section 197.122, Florida Statutes, is amended  
 168 to read:

169           197.122 Lien of taxes; ~~dates;~~ application.-  
 170           (1) All taxes imposed pursuant to the State Constitution  
 171 and laws of this state shall be a first lien, superior to all  
 172 other liens, on any property against which the taxes have been  
 173 assessed and shall continue in full force from January 1 of the  
 174 year the taxes were levied until discharged by payment or until  
 175 barred under chapter 95. If ~~All personal property tax liens, to~~  
 176 ~~the extent that~~ the property to which the lien applies cannot be  
 177 located in the county or ~~to the extent that~~ the sale of the  
 178 property is insufficient to pay all delinquent taxes, interest,  
 179 fees, and costs due, a personal property tax lien applies ~~shall~~  
 180 ~~be liens~~ against all other personal property of the taxpayer in  
 181 the county. However, a lien ~~such liens~~ against other personal  
 182 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~  
 183 has been sold, and is ~~such liens~~ against other personal property  
 184 ~~shall be~~ subordinate to any valid prior or subsequent liens  
 185 against such other property. An ~~No~~ act of omission or commission  
 186 on the part of a ~~any~~ property appraiser, tax collector, board of  
 187 county commissioners, clerk of the circuit court, or county  
 188 comptroller, or their deputies or assistants, or newspaper in  
 189 which an ~~any~~ advertisement of sale may be published does not  
 190 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
 191 and costs due and; ~~but any acts of omission or commission~~ may be  
 192 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
 193 ~~them~~ in the same ~~like~~ manner as provided by law for performing  
 194 acts in the first place. Amounts, ~~and when~~ so corrected ~~they~~  
 195 shall be deemed to be ~~construed as~~ valid ab initio and do not  
 196 ~~shall in no way~~ affect any process by law for the enforcement of

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

- 204 (a) The property was not subject to taxation;
- 205 (b) The taxes were ~~had been~~ paid before the sale of  
 206 personal property; or
- 207 (c) The real property was ~~had been~~ redeemed before receipt  
 208 by the clerk of the court of full payment for the execution and  
 209 delivery of a deed based upon a certificate issued for  
 210 nonpayment of taxes, including all recording fees and  
 211 documentary stamps.

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

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

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

- 224 1. Environmental restrictions, zoning restrictions, or



225 restrictions on permissible use;

226 2. Acreage;

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

228 been restricted in use because of such environmental features;

229 4. Access to usable land;

230 5. Any characteristic of the subject parcel which

231 ~~characteristic~~, in the property appraiser's opinion, caused the

232 appraisal to be clearly erroneous; or

233 6. Depreciation of the property that was based on a latent

234 defect of the property which existed but was not readily

235 discernible by inspection on January 1, but not depreciation

236 ~~resulting~~ from any other cause.

237 (b) The material mistake of fact may be corrected by the

238 property appraiser, in the same ~~like~~ manner as provided by law

239 for performing the act in the first place only within 1 year

240 after the approval of the tax roll pursuant to s. 193.1142. If, ~~If,~~

241 ~~and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab initio

242 and does not affect ~~in no way affects any process by law for~~ the

243 enforcement of the collection of the any tax. If the ~~such a~~

244 correction results in a refund of taxes paid on the basis of an

245 erroneous assessment included ~~contained~~ on the current year's

246 tax roll ~~for years beginning January 1, 1999, or later,~~ the

247 property appraiser, ~~at his or her option,~~ may request ~~that~~ the

248 department to pass upon the refund request pursuant to s.

249 197.182 or may submit the correction and refund order directly

250 to the tax collector ~~for action~~ in accordance with the notice

251 provisions of s. 197.182(2). Corrections to tax rolls for

252 previous ~~prior~~ years which ~~would~~ result in refunds must be made

253 pursuant to s. 197.182.

254 Section 4. Section 197.123, Florida Statutes, is amended  
 255 to read:

256 197.123 ~~Correcting~~ Erroneous returns; notification of  
 257 property appraiser.—If a ~~any~~ tax collector has reason to believe  
 258 that a ~~any~~ taxpayer has filed an erroneous or incomplete  
 259 statement of her or his personal property or has not disclosed  
 260 ~~returned the full amount of~~ all of her or his property subject  
 261 to taxation, the collector must ~~shall~~ notify the property  
 262 appraiser of the erroneous or incomplete statement.

263 Section 5. Section 197.146, Florida Statutes, is created  
 264 to read:

265 197.146 Uncollectable personal property taxes; correction  
 266 of tax roll.—A tax collector who determines that a tangible  
 267 personal property account is uncollectable may issue a  
 268 certificate of correction for the current tax roll and any prior  
 269 tax rolls. The tax collector shall notify the property appraiser  
 270 that the account is invalid, and the assessment may not be  
 271 certified for a future tax roll. An uncollectable account  
 272 includes, but is not limited to, an account on property that was  
 273 originally assessed but cannot be found to seize and sell for  
 274 the payment of taxes and includes other personal property of the  
 275 owner as identified pursuant to s. 197.413(8) and (9).

276 Section 6. Section 197.162, Florida Statutes, is amended  
 277 to read:

278 197.162 Tax discount payment periods ~~Discounts; amount and~~  
 279 ~~time.~~—

280 (1) For ~~On~~ all taxes assessed on the county tax rolls and

281 collected by the county tax collector, discounts for payments  
 282 made before delinquency ~~early payment thereof~~ shall be at the  
 283 rate of 4 percent in the month of November or at any time within  
 284 30 days after the sending ~~mailing~~ of the original tax notice; 3  
 285 percent in the following month of December; 2 percent in the  
 286 following month of January; 1 percent in the following month of  
 287 February; and zero percent in the following month of March or  
 288 within 30 days before ~~prior to~~ the date of delinquency if the  
 289 date of delinquency is after April 1.

290 (2) If ~~When~~ a taxpayer makes a request to have the  
 291 original tax notice corrected, the discount rate for early  
 292 payment applicable at the time of the request ~~for correction is~~  
 293 made applies ~~shall apply~~ for 30 days after the sending ~~mailing~~  
 294 of the corrected tax notice.

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

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

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

307 197.172 Interest rate; calculation and minimum.—

308 (2) The maximum rate of interest on a tax certificate is

309 ~~shall be 18 percent per year.~~ However, a tax certificate may  
 310 ~~shall not bear interest and nor shall~~ the mandatory interest  
 311 ~~charge~~ as provided by s. 197.472(2) may not be levied during the  
 312 60-day period following ~~of time from~~ the date of delinquency,  
 313 except for the 3 percent mandatory interest charged ~~charge~~ under  
 314 subsection (1). ~~No tax certificate sold before March 23, 1992,~~  
 315 ~~shall bear interest nor shall the mandatory charge as provided~~  
 316 ~~by s. 197.472(2) be levied in excess of the interest or charge~~  
 317 ~~provided herein, except as to those tax certificates upon which~~  
 318 ~~the mandatory charge as provided by s. 197.472(2) shall have~~  
 319 ~~been collected and paid.~~

320 (4) Interest shall be calculated ~~Except as provided in s.~~  
 321 ~~197.262 with regard to deferred payment tax certificates,~~  
 322 ~~interest to be accrued pursuant to this chapter shall be~~  
 323 ~~calculated monthly from the first day of each month.~~

324 Section 8. Subsections (1), (2), and (3) of section  
 325 197.182, Florida Statutes, are amended to read:

326 197.182 Department of Revenue to pass upon and order  
 327 refunds.-

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

- 333 1. ~~When~~ An overpayment has been made.
- 334 2. ~~When~~ A payment has been made when no tax was due.
- 335 3. ~~When~~ A bona fide controversy exists between the tax  
 336 collector and the taxpayer as to the liability of the taxpayer

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337 for the payment of the tax claimed to be due, the taxpayer pays  
338 the amount claimed by the tax collector to be due, and it is  
339 finally adjudged by a court of competent jurisdiction that the  
340 taxpayer was not liable for the payment of the tax or any part  
341 thereof.

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

356 5. A payment for a tax that has not become delinquent, has  
357 been made in error by a taxpayer to the tax collector and within  
358 18 months after the date of the erroneous payment and before any  
359 transfer of the assessed property to a third party for  
360 consideration, the party seeking a refund makes a demand for  
361 reimbursement of the erroneous payment upon the owner of the  
362 property on which the taxes were erroneously paid, and  
363 reimbursement of the erroneous payment is not received within 45  
364 days after such demand. The demand for reimbursement must be

365 sent by certified mail, return receipt requested, and a copy of  
 366 the demand must be sent to the tax collector. If the payment was  
 367 made in error by the taxpayer because of an error in the tax  
 368 notice sent to the taxpayer, refund must be made as provided in  
 369 paragraph (d).

370 6.5. A ~~When any payment is has been~~ made for a tax  
 371 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or  
 372 amended or is ~~are~~ subsequently determined to be void under s.  
 373 197.443.

374 ~~(b)1. These~~ Refunds that have been ordered by a court and  
 375 ~~those~~ refunds that do not result from changes made in the  
 376 assessed value on a tax roll certified to the tax collector  
 377 shall be made directly by the tax collector without order from  
 378 the department and shall be made from undistributed funds  
 379 without approval of the various taxing authorities.

380 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be  
 381 retained by the tax collector unless a written claim for a  
 382 refund is received from the taxpayer. Overpayments of more than  
 383 \$10 ~~over \$5~~ resulting from taxpayer error, if identified  
 384 determined within 12 months ~~the 4-year period of limitation,~~  
 385 shall ~~are to~~ be automatically refunded to the taxpayer. Such  
 386 refunds do not require approval from the department.

387 (d)2. ~~If~~ When a payment has been made in error by a  
 388 taxpayer ~~to the tax collector~~ because of an error in the tax  
 389 notice sent to the taxpayer, refund must be made directly by the  
 390 tax collector and does not require approval from the department.  
 391 At the request of the taxpayer, the amount paid in error may be  
 392 applied by the tax collector to the taxes for which the taxpayer

393 | is ~~actually~~ liable.

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

399 |       (f)~~(d)~~ Upon receipt of the department's written denial of  
 400 | a ~~the~~ refund, the tax collector shall issue the denial in  
 401 | writing to the taxpayer.

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

411 |       (h)~~(f)~~ If the taxpayer contacts the property appraiser  
 412 | first, the property appraiser shall refer the taxpayer to the  
 413 | tax collector.

414 |       (i)~~(g)~~ If a correction to the roll by the property  
 415 | appraiser is required as a condition for the refund, the tax  
 416 | collector shall, within 30 days, advise the property appraiser  
 417 | of the taxpayer's application for a refund and forward the  
 418 | application to the property appraiser.

419 |       (j)~~(h)~~ The property appraiser has 30 days after receipt of  
 420 | the form from the tax collector to correct the roll if a

421 correction is permissible by law. Within ~~After~~ the 30-day period  
 422 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax  
 423 collector in writing of whether ~~or not~~ the roll has been  
 424 corrected and state, ~~stating~~ the reasons why the roll was  
 425 corrected or not corrected.

426 (k)-(i) If the refund requires ~~is not one that can be~~  
 427 ~~directly acted upon by the tax collector, for which an order~~  
 428 from the department ~~is required~~, the tax collector shall forward  
 429 the claim for refund to the department upon receipt of the  
 430 correction from the property appraiser or 30 days after the  
 431 claim for refund, whichever occurs first. This provision does  
 432 not apply to corrections resulting in refunds of less than  
 433 \$2,500 ~~\$400~~, which the tax collector shall make directly,  
 434 without order from the department, ~~and~~ from undistributed funds,  
 435 ~~and may make~~ without approval of the various taxing authorities.

436 (l)-(j) The department shall approve or deny a claim for a  
 437 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~  
 438 ~~tax collector the claim~~ from the tax collector for refund,  
 439 unless good cause is stated for delaying the approval or denial  
 440 beyond that date.

441 (m)-(k) Subject to and after meeting the requirements of s.  
 442 194.171 and this section, an action to contest a denial of  
 443 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
 444 the date the tax collector sends ~~issues~~ the denial to the  
 445 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
 446 ~~years after January 1 of the year for which the taxes were paid,~~  
 447 ~~whichever is later.~~ The tax collector may send notice of the  
 448 denial electronically or by postal mail. Electronic transmission



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449 may be used only with the express consent of the property owner.  
450 If the notice of denial is sent electronically and is returned  
451 as undeliverable, a second notice must be sent. However, the  
452 original electronic transmission is the official mailing for  
453 purpose of this section.

454 (n)-(1) In computing any time period under this section, if  
455 ~~when~~ the last day of the period is a Saturday, Sunday, or legal  
456 holiday, the period is ~~to be~~ extended to the next working day.

457 (2)-(a) ~~If~~ When the department orders a refund, the  
458 department ~~it~~ shall forward a copy of its order to the tax  
459 collector who shall ~~then~~ determine the pro rata share due by  
460 each taxing authority. The tax collector shall make the refund  
461 from undistributed funds held for that taxing authority and  
462 shall identify such refund as a reduction in the next  
463 distribution. If the undistributed funds are not sufficient for  
464 the refund, the tax collector shall notify the taxing authority  
465 of the shortfall. The taxing authority shall: ~~and certify to the~~  
466 ~~county, the district school board, each municipality, and the~~  
467 ~~governing body of each taxing district, their pro rata shares of~~  
468 ~~such refund, the reason for the refund, and the date the refund~~  
469 ~~was ordered by the department.~~

470 ~~(b)~~ ~~The board of county commissioners, the district school~~  
471 ~~board, each municipality, and the governing body of each taxing~~  
472 ~~district shall comply with the order of the department in the~~  
473 ~~following manner:~~

474 ~~1. Authorize the tax collector to make refund from~~  
475 ~~undistributed funds held for that taxing authority by the tax~~  
476 ~~collector;~~

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

480            (b)3. Notify the tax collector that the taxing authority  
 481 does not have funds currently available and provide for the  
 482 payment of the refund in its budget for the next ~~ensuing~~ year  
 483 ~~funds for the payment of the refund.~~

484            (3) A refund ordered by the department pursuant to this  
 485 section shall be made by the tax collector in one aggregate  
 486 amount composed of all the pro rata shares of the several taxing  
 487 authorities concerned, except that a partial refund is allowed  
 488 if when one or more of the taxing authorities concerned do not  
 489 have funds currently available to pay their pro rata shares of  
 490 the refund and this would cause an unreasonable delay in the  
 491 total refund. A statement by the tax collector explaining the  
 492 refund shall accompany the refund payment. If When taxes become  
 493 delinquent as a result of a refund pursuant to subparagraph  
 494 (1)(a)5. ~~subparagraph (1)(a)4.~~ or paragraph (1)(d) ~~subparagraph~~  
 495 ~~(1)(b)2.~~, the tax collector shall notify the property owner that  
 496 the taxes have become delinquent and that a tax certificate will  
 497 be sold if the taxes are not paid within 30 days after the date  
 498 of delinquency.

499            Section 9. Subsections (1), (3), and (5) of section  
 500 197.222, Florida Statutes, are amended to read:

501            197.222 Prepayment of estimated tax by installment  
 502 method.—

503            (1) Taxes collected pursuant to this chapter may be  
 504 prepaid in installments as provided in this section. A taxpayer

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

523 (a) The first payment of one-quarter of the total amount  
524 of estimated taxes due must ~~shall~~ be made by ~~not later than~~ June  
525 30 of the year in which the taxes are assessed. A 6 percent ~~6-~~  
526 ~~percent~~ discount applied against the amount of the installment  
527 shall be granted for such payment. The tax collector may accept  
528 a late payment of the first installment through July 31, and the  
529 ~~under this paragraph within 30 days after June 30; such late~~  
530 payment must be accompanied by a penalty of 5 percent of the  
531 amount of the installment due.

532 (b) The second payment of one-quarter of the total amount

533 of estimated taxes must ~~due shall~~ be made by ~~not later than~~  
 534 September 30 of the year in which the taxes are assessed. A 4.5  
 535 percent ~~4.5-percent~~ discount applied against the amount of the  
 536 installment shall be granted for such payment.

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

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

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

556 (3) Upon receiving a taxpayer's application for  
 557 participation in the prepayment installment plan, and ~~the tax~~  
 558 ~~collector shall mail to the taxpayer a statement of the~~  
 559 ~~taxpayer's estimated tax liability which shall be equal to the~~  
 560 ~~actual taxes levied on the subject property in the preceding~~

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

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

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

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589           197.2301 Payment of taxes prior to certified roll  
590 procedure.—

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

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

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

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

611           Section 11. Section 197.2421, Florida Statutes, is created  
612 to read:

613           197.2421 Property tax deferral.—

614           (1) If a property owner applies for a property tax  
615 deferral and meets the criteria established in this chapter, the  
616 tax collector shall approve the deferral of the ad valorem taxes

617 and non-ad valorem assessments.

618 (2) Authorized property tax deferral programs are:

619 (a) Homestead tax deferral.

620 (b) Recreational and commercial working waterfront  
 621 deferral.

622 (c) Affordable rental housing deferral.

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

628 Section 12. Section 197.2423, Florida Statutes, is created  
 629 to read:

630 197.2423 Application for property tax deferral;  
 631 determination of approval or denial by tax collector.-

632 (1) A property owner is responsible for submitting an  
 633 annual application for tax deferral with the county tax  
 634 collector on or before March 31 following the year in which the  
 635 taxes and non-ad valorem assessments are assessed.

636 (2) Each applicant shall demonstrate compliance with the  
 637 requirements for tax deferral.

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

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

644 (b) Of the conditions that must be met to qualify for

645 approval.

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

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

650 (4) Each application shall include a list of all  
 651 outstanding liens on the property and the current value of each  
 652 lien.

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

658 (6) The tax collector shall consider each annual  
 659 application for a tax deferral within 45 days after the  
 660 application is filed or as soon as practicable thereafter. The  
 661 tax collector shall exercise reasonable discretion based upon  
 662 applicable information available under this section. A tax  
 663 collector who finds that the applicant is entitled to the tax  
 664 deferral shall approve the application and maintain the deferral  
 665 records until the tax lien is satisfied.

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

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

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



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

677           (b) The primary mortgage financing on the property is for  
 678 an amount that exceeds 70 percent of the just value of the  
 679 property.

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

688           Section 13. Section 197.253, Florida Statutes, is  
 689 transferred, renumbered as section 197.2425, Florida Statutes,  
 690 and amended to read:

691           197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral,  
 692 application.—An appeal of a denied tax deferral must be made by  
 693 the property owner

694           ~~(1) The application for deferral shall be made upon a form~~  
 695 ~~prescribed by the department and furnished by the county tax~~  
 696 ~~collector. The application form shall be signed upon oath by the~~  
 697 ~~applicant before an officer authorized by the state to~~  
 698 ~~administer oaths. The tax collector may, in his or her~~  
 699 ~~discretion, require the applicant to submit such other evidence~~  
 700 ~~and documentation as deemed necessary by the tax collector in~~

701 ~~considering the application. The application form shall advise~~  
702 ~~the applicant of the manner in which interest is computed. Each~~  
703 ~~application form shall contain an explanation of the conditions~~  
704 ~~to be met for approval and the conditions under which deferred~~  
705 ~~taxes and interest become due, payable, and delinquent. Each~~  
706 ~~application shall clearly state that all deferrals pursuant to~~  
707 ~~this act shall constitute a lien on the applicant's homestead.~~

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

726 ~~(b) Appeals of the decision of the tax collector to the~~  
727 ~~value adjustment board shall be in writing on a form prescribed~~  
728 ~~by the department and furnished by the tax collector. The Such~~

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

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

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

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

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

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

767 Section 14. Section 197.243, Florida Statutes, is amended  
 768 to read:

769 197.243 Definitions relating to homestead property tax  
 770 deferral Act.—

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

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

778 Section 15. Section 197.252, Florida Statutes, is amended  
 779 to read:

780 197.252 Homestead tax deferral.—

781 (1) Any person who is entitled to claim homestead tax  
 782 exemption under ~~the provisions of~~ s. 196.031(1) may apply elect  
 783 to defer payment of a portion of the combined total of the ad  
 784 valorem taxes, and any non-ad valorem assessments, and interest

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

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

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

806 2. Which exceeds 3 percent of the applicant's household  
 807 income for the prior calendar year if the applicant is 65 years  
 808 old or older; or

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

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

811 b. Is less than the designated amount for the additional  
 812 homestead exemption under s. 196.075 and the applicant is 65

813 ~~years old or older. If any such applicant's household income for~~  
 814 ~~the prior calendar year is less than \$10,000, approval of such~~  
 815 ~~application shall defer such ad valorem taxes plus non-ad~~  
 816 ~~valorem assessments in their entirety.~~

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

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

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

840 ~~(a) If the total amount of deferred taxes, non-ad valorem~~

841 ~~assessments, and interest plus the total amount of all other~~  
 842 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~  
 843 ~~assessed value of the homestead, or~~

844 ~~(b) If the primary mortgage financing on the homestead is~~  
 845 ~~for an amount which exceeds 70 percent of the assessed value of~~  
 846 ~~the homestead.~~

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

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

862 Section 16. Section 197.303, Florida Statutes, is  
 863 transferred, renumbered as section 197.2524, Florida Statutes,  
 864 and amended to read:

865 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational  
 866 and commercial working waterfront properties and affordable  
 867 rental housing property.—

868 (1) This section applies to: ~~The board of county~~

869 ~~commissioners of any county or the governing authority of any~~  
 870 ~~municipality may adopt an ordinance to allow for ad valorem tax~~  
 871 ~~deferrals for~~

872 (a) Recreational and commercial working waterfront  
 873 properties if the owners are engaging in the operation,  
 874 rehabilitation, or renovation of such properties in accordance  
 875 with guidelines established in this section.

876 (b) Affordable rental housing, if the owners are engaging  
 877 in the operation, rehabilitation, or renovation of such  
 878 properties in accordance with the guidelines provided in part VI  
 879 of chapter 420.

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

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



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

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

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

916 1. The community redevelopment agency has previously  
 917 issued instruments of indebtedness that are secured by increment  
 918 revenues on deposit in the community redevelopment trust fund;  
 919 and

920 2. Those instruments of indebtedness are associated with  
 921 the real property applying for the deferral.

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

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

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

938 (d) The tax collector shall notify a community  
 939 redevelopment agency of any tax deferral that has been granted  
 940 on property located within the community redevelopment area of  
 941 that agency.

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

945 Section 17. Section 197.3071, Florida Statutes, is  
 946 transferred, renumbered as section 197.2526, Florida Statutes,  
 947 and amended to read:

948 197.2526 ~~197.3071~~ Eligibility for tax deferral for  
 949 affordable rental housing property.—The tax deferral authorized  
 950 by s. 197.2524 applies ~~this section is applicable~~ only on a pro  
 951 rata basis to the ad valorem taxes levied on residential units  
 952 within a property which meet the following conditions:

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

957 (2) Units that are occupied by extremely-low-income  
 958 persons, very-low-income persons, low-income persons, or  
 959 moderate-income persons as these terms are defined in s.  
 960 420.0004.

961 Section 18. Section 197.254, Florida Statutes, is amended  
 962 to read:

963 197.254 Annual notification to taxpayer.—

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

972  
 973 ~~NOTICE TO TAXPAYERS ENTITLED~~  
 974 ~~TO HOMESTEAD EXEMPTION~~

975  
 976 ~~"If your income is low enough to meet certain conditions,~~  
 977 ~~you may qualify for a deferred tax payment plan on homestead~~  
 978 ~~property. An application to determine eligibility is available~~  
 979 ~~in the county tax collector's office."~~

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

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

984 Section 19. Section 197.262, Florida Statutes, is amended  
 985 to read:

986 197.262 Deferred payment tax certificates.-

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

996 (2) The certificates so held by the county shall bear  
 997 interest at a rate equal to the semiannually compounded rate of  
 998 0.5 percent plus the average yield to maturity of the long-term  
 999 fixed-income portion of the Florida Retirement System  
 1000 investments as of the end of the quarter preceding the date of  
 1001 the sale of the deferred payment tax certificates. ~~‡~~ However, the  
 1002 interest rate may not exceed 7 ~~9.5~~ percent.

1003 Section 20. Section 197.263, Florida Statutes, is amended  
 1004 to read:

1005 197.263 Change in ownership or use of property.-

1006 (1) If ~~In the event that~~ there is a change in use or  
 1007 ownership of tax-deferred property such that the owner is no  
 1008 longer eligible for the tax deferral granted ~~entitled to claim~~

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1009 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
 1010 ~~or the owner such person~~ fails to maintain the required fire and  
 1011 extended insurance coverage, the total amount of deferred taxes  
 1012 and interest for all ~~previous~~ years is ~~shall be~~ due and payable  
 1013 November 1 of the year in which the change ~~in use~~ occurs or on  
 1014 the date failure to maintain insurance occurs. Payment is and  
 1015 ~~shall be~~ delinquent on April 1 of the year following the year in  
 1016 which the change in use or failure to maintain insurance occurs.  
 1017 However, if the change in ownership is to a surviving spouse and  
 1018 the spouse is eligible to maintain the tax deferral on such  
 1019 property, the surviving spouse may continue the deferment of  
 1020 previously deferred taxes and interest pursuant to this chapter.

1021 ~~(2) In the event that there is a change in ownership of~~  
 1022 ~~tax-deferred property, the total amount of deferred taxes and~~  
 1023 ~~interest for all previous years shall be due and payable on the~~  
 1024 ~~date the change in ownership takes place and shall be delinquent~~  
 1025 ~~on April 1 following said date. When, however, the change in~~  
 1026 ~~ownership is to a surviving spouse and such spouse is eligible~~  
 1027 ~~to claim homestead exemption on such property pursuant to s.~~  
 1028 ~~196.031(1), such surviving spouse may continue the deferment of~~  
 1029 ~~previously deferred taxes and interest pursuant to the~~  
 1030 ~~provisions of this act.~~

1031 ~~(2)-(3)~~ Whenever the property appraiser discovers that  
 1032 there has been a change in the ownership or use of property that  
 1033 ~~which~~ has been granted a tax deferral, the property appraiser  
 1034 shall notify the tax collector in writing of the date such  
 1035 change occurs, and the tax collector shall collect any taxes,  
 1036 assessments, and interest due ~~or delinquent.~~

1037           ~~(3)-(4)~~ During any year in which the total amount of  
 1038 deferred taxes, interest, assessments, and all other unsatisfied  
 1039 liens on the homestead exceeds 85 percent of the just assessed  
 1040 value of the homestead, the tax collector shall ~~immediately~~  
 1041 notify the owner ~~of the property on which taxes and interest~~  
 1042 ~~have been deferred~~ that the portion of taxes, and interest, and  
 1043 assessments which exceeds 85 percent of the just assessed value  
 1044 of the homestead is ~~shall be~~ due and payable within 30 days  
 1045 after ~~of receipt of~~ the notice is sent. Failure to pay the  
 1046 amount due causes ~~shall cause~~ the total amount of deferred  
 1047 taxes, and interest, and assessments to become delinquent.

1048           ~~(4)-(5)~~ Each year, upon notification, each owner of  
 1049 property on which taxes, and interest, and assessments have been  
 1050 deferred shall submit to the tax collector a list of, and the  
 1051 current value of, all outstanding liens on the owner's  
 1052 homestead. Failure to respond to this notification within 30  
 1053 days causes ~~shall cause~~ the total amount of deferred taxes, and  
 1054 interest, and assessments to become payable within 30 days.

1055           ~~(5)-(6)~~ If ~~In the event~~ deferred taxes, interest, and  
 1056 assessments become delinquent ~~under this chapter, then on or~~  
 1057 ~~before June 1 following the date the taxes become delinquent,~~  
 1058 the tax collector shall sell a tax certificate for the  
 1059 delinquent taxes, and interest, and assessments in the manner  
 1060 provided by s. 197.432.

1061           Section 21. Section 197.272, Florida Statutes, is amended  
 1062 to read:

1063           197.272 Prepayment of deferred taxes.—

1064           ~~(1)~~ All or part of the deferred taxes and accrued interest

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1065 may at any time be paid to the tax collector. by:

1066 ~~(a) The owner of the property or the spouse of the owner.~~

1067 ~~(b) The next of kin of the owner, heir of the owner, child~~

1068 ~~of the owner, or any person having or claiming a legal or~~

1069 ~~equitable interest in the property, provided no objection is~~

1070 ~~made by the owner within 30 days after the tax collector~~

1071 ~~notifies the owner of the fact that such payment has been~~

1072 ~~tendered.~~

1073 ~~(2) Any partial payment that is less than the total amount~~

1074 ~~due must be equal to the amount of the deferred taxes, interest,~~

1075 ~~and assessments, and for 1 or more full years made pursuant to~~

1076 ~~this section shall be applied first to accrued interest.~~

1077 Section 22. Section 197.282, Florida Statutes, is amended  
1078 to read:

1079 197.282 Distribution of payments.—When any deferred taxes,

1080 assessments, or interest is collected, the tax collector shall

1081 maintain a record of the payment, ~~setting forth a description of~~

1082 ~~the property and the amount of taxes or interest collected for~~

1083 ~~such property.~~ The tax collector shall distribute payments

1084 received in accordance with the procedures for distribution of

1085 ad valorem taxes, non-ad valorem assessments, or redemption

1086 moneys as prescribed in this chapter.

1087 Section 23. Section 197.292, Florida Statutes, is amended  
1088 to read:

1089 197.292 Construction.—~~Nothing in This~~ chapter does not:

1090 ~~act shall be construed to prevent~~

1091 (1) Prohibit the collection of personal property taxes

1092 that ~~which~~ become a lien against tax-deferred property;r

1093           (2) Defer payment of special assessments to benefited  
 1094 property other than those specifically allowed to be deferred;~~;~~  
 1095 or

1096           (3) Affect any provision of any mortgage or other  
 1097 instrument relating to property requiring a person to pay ad  
 1098 valorem taxes or non-ad valorem assessments.

1099           Section 24. Section 197.301, Florida Statutes, is amended  
 1100 to read:

1101           197.301 Penalties.—

1102           (1) The following penalties shall be imposed on any person  
 1103 who willfully files incorrect information for a tax deferral  
 1104 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1105           (a) The ~~Such~~ person shall pay the total amount of deferred  
 1106 taxes, non-ad valorem assessments subject to collection pursuant  
 1107 to the uniform method of collection set forth in s. 197.3632,  
 1108 ~~and interest deferred,~~ which amount shall immediately become  
 1109 due.~~;~~

1110           (b) The ~~Such~~ person shall be disqualified from filing a  
 1111 ~~homestead~~ tax deferral application for the next 3 years.~~;~~ ~~and~~

1112           (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
 1113 the total amount of deferred taxes, non-ad valorem assessments  
 1114 subject to collection pursuant to the uniform method of  
 1115 collection set forth in s. 197.3632, and interest ~~deferred~~.

1116           (2) Any person against whom the penalties prescribed in  
 1117 this section have been imposed may appeal the penalties imposed  
 1118 to the value adjustment board within 30 days after the said  
 1119 penalties are imposed.

1120           Section 25. Section 197.312, Florida Statutes, is amended



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1121 to read:

1122 197.312 Payment by mortgagee.—If any mortgagee elects  
 1123 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax  
 1124 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
 1125 the right to foreclose.

1126 Section 26. Section 197.322, Florida Statutes, is amended  
 1127 to read:

1128 197.322 Delivery of ad valorem tax and non-ad valorem  
 1129 assessment rolls; notice of taxes; publication and mail.—

1130 (1) The property appraiser shall deliver to the tax  
 1131 collector the certified assessment roll along with his or her  
 1132 warrant and recapitulation sheet.

1133 (2) The tax collector shall on November 1, or as soon as  
 1134 the assessment roll is open for collection, publish a notice in  
 1135 a local newspaper that the tax roll is open for collection.

1136 (3) Within 20 working days after receipt of the certified  
 1137 ad valorem tax roll and the non-ad valorem assessment rolls, the  
 1138 tax collector shall send mail ~~to each taxpayer appearing on such~~  
 1139 ~~said~~ rolls, whose ~~post office~~ address is known to him or her, a  
 1140 tax notice stating the amount of current taxes due, from the  
 1141 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
 1142 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
 1143 ~~early payment, and that delinquent taxes are outstanding, if~~  
 1144 applicable. Pursuant to s. 197.3632, the form of the notice of  
 1145 non-ad valorem assessments and notice of ad valorem taxes shall  
 1146 be in the form specified as provided ~~in s. 197.3635 and no other~~  
 1147 ~~form shall be used, notwithstanding the provisions of s.~~  
 1148 195.022. The tax collector may send such notice electronically

1149 or by postal mail. Electronic transmission may be used only with  
 1150 the express consent of the property owner. Electronic  
 1151 transmission of tax notices may be sent earlier but may not be  
 1152 sent later than the postal mailing of the notices. If the notice  
 1153 of taxes is sent electronically and is returned as  
 1154 undeliverable, a second notice must be sent. However, the  
 1155 original electronic transmission used with the consent of the  
 1156 property owner is the official mailing for purpose of this  
 1157 section. A discount period may not be extended due to a tax bill  
 1158 being returned as undeliverable electronically or by postal  
 1159 mail. The postage for mailing or the cost of electronic  
 1160 transmission shall be paid out of the general fund of each local  
 1161 governing board, upon statement of the amount thereof by the tax  
 1162 collector.

1163 Section 27. Section 197.332, Florida Statutes, is amended  
 1164 to read:

1165 197.332 Duties of tax collectors; branch offices.—

1166 (1) The tax collector has the authority and obligation to  
 1167 collect all taxes as shown on the tax roll by the date of  
 1168 delinquency or to collect delinquent taxes, interest, and costs,  
 1169 by sale of tax certificates on real property and by seizure and  
 1170 sale of personal property. The tax collector may perform such  
 1171 duties by use of contracted services or products or by  
 1172 electronic means. The use of contracted services, products, or  
 1173 vendors does not diminish the responsibility or liability of the  
 1174 tax collector to perform such duties pursuant to law. The tax  
 1175 collector may ~~shall be allowed to~~ collect the cost of contracted  
 1176 services and reasonable attorney's fees and court costs in

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1177 actions on proceedings to recover delinquent taxes, interest,  
 1178 and costs.

1179 (2) A county tax collector may establish one or more  
 1180 branch offices by acquiring title to real property or by lease  
 1181 agreement. The tax collector may hire staff and equip such  
 1182 branch offices to conduct state business, or, if authorized to  
 1183 do so by resolution of the county governing body, conduct county  
 1184 business pursuant to s. 1(k), Art. VIII the State Constitution.  
 1185 The department shall rely on the tax collector's determination  
 1186 that a branch office is necessary and shall base its approval of  
 1187 the tax collector's budget in accordance with the procedures of  
 1188 s. 195.087(2).

1189 Section 28. Section 197.343, Florida Statutes, is amended  
 1190 to read:

1191 197.343 Tax notices; additional notice required.—

1192 (1) An additional tax notice shall be sent, electronically  
 1193 or by postal mail, mailed by April 30 to each taxpayer whose  
 1194 payment has not been received. Electronic transmission of the  
 1195 additional tax notice may be used only with the express consent  
 1196 of the property owner. If the electronic transmission is  
 1197 returned as undeliverable, a second notice must be sent.

1198 However, the original electronic transmission used with the  
 1199 consent of the property owner is the official notice for the  
 1200 purposes of this subsection. The notice shall include a  
 1201 description of the property and a statement that if the taxes  
 1202 are not paid:

1203 (a) For real property, a tax certificate may be sold; and

1204 (b) For tangible personal property, the property may be

1205 ~~sold the following statement: If the taxes for ... (year) ... on~~  
 1206 ~~your property are not paid in full, a tax certificate will be~~  
 1207 ~~sold for the delinquent taxes, and your property may be sold at~~  
 1208 ~~a future date. Contact the tax collector's office at once.~~

1209 ~~(2) A duplicate of the additional tax notice required by~~  
 1210 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
 1211 ~~condominium association or to a mobile home owner's homeowners'~~  
 1212 ~~association as defined in s. 723.075 if the association has~~  
 1213 ~~filed with the tax collector a written request and included a~~  
 1214 ~~description of the land. The tax collector is authorized to~~  
 1215 ~~charge a reasonable fee for the cost of this service.~~

1216 ~~(2)(3)~~ When the taxes under s. 193.481 on subsurface  
 1217 rights ~~have~~ become delinquent and a tax certificate is to be  
 1218 sold under this chapter, a notice of the delinquency shall be  
 1219 sent given by first-class mail to the owner of the fee to which  
 1220 these subsurface rights are attached. The additional notice may  
 1221 be transmitted electronically only with the express consent of  
 1222 the fee owner. If the electronic transmission is returned as  
 1223 undeliverable, a second notice must be sent. However, the  
 1224 original electronic transmission used with the consent of the  
 1225 property owner is the official notice for the purposes of this  
 1226 subsection. On the day of the tax sale, the fee owner shall have  
 1227 the right to purchase the tax certificate at the maximum rate of  
 1228 interest provided by law before bids are accepted for the sale  
 1229 of such certificate.

1230 ~~(3)(4)~~ The tax collector shall send ~~mail~~ such additional  
 1231 notices as he or she considers proper and necessary or as may be  
 1232 required by reasonable rules of the department. An additional

CODING: Words **stricken** are deletions; words **underlined** are additions.

1233 notice may be transmitted electronically only with the express  
 1234 consent of the property owner. If the notice of taxes is sent  
 1235 electronically and is returned as undeliverable, a second notice  
 1236 must be sent. However, an original electronic transmission used  
 1237 with the consent of the property owner is the official mailing  
 1238 for purpose of this section.

1239 Section 29. Subsections (1) and (2) of section 197.344,  
 1240 Florida Statutes, are amended to read:

1241 197.344 Lienholders; receipt of notices and delinquent  
 1242 taxes.—

1243 (1) When requested in writing, a tax notice shall be sent  
 1244 ~~mailed~~ according to the following procedures:

1245 (a) Upon request by any taxpayer who is aged 60 years old  
 1246 or older ~~ever~~, the tax collector shall send ~~mail~~ the tax notice  
 1247 to a third party designated by the taxpayer. A duplicate copy of  
 1248 the notice shall be sent ~~mailed~~ to the taxpayer.

1249 (b) Upon request by a mortgagee stating that the mortgagee  
 1250 is the trustee of an escrow account for ad valorem taxes due on  
 1251 the property, the tax notice shall be sent ~~mailed~~ to such  
 1252 trustee. When the original tax notice is sent ~~mailed~~ to such  
 1253 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
 1254 the owner of the property with the additional statement that the  
 1255 original has been sent to the trustee.

1256 (c) Upon request by a vendee of an unrecorded or recorded  
 1257 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
 1258 notice to such vendee.

1259  
 1260 The tax collector may establish cutoff dates, periods for

1261 updating the list, and any other reasonable requirements to  
 1262 ensure that the tax notices are sent ~~mailed~~ to the proper party  
 1263 on time. Notices shall be sent electronically or by postal mail.  
 1264 However, electronic transmission may be used only with the  
 1265 express consent of the person making the request. If the  
 1266 electronic transmission is returned as undeliverable, a second  
 1267 notice must be sent. However, the original electronic  
 1268 transmission used with the consent of the requester is the  
 1269 official notice for the purpose of this subsection.

1270 (2) On or before May 1 of each year, the holder or  
 1271 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
 1272 under a contract for deed, upon filing with the tax collector a  
 1273 description of property ~~land~~ so encumbered and paying a service  
 1274 charge of \$2, may request and receive information concerning any  
 1275 delinquent taxes appearing on the current tax roll and  
 1276 certificates issued on the described property ~~land~~. Upon receipt  
 1277 of such request, the tax collector shall furnish the following  
 1278 information within 60 days following the tax certificate sale:

- 1279 (a) The description of property on which certificates were
- 1280 sold.
- 1281 (b) The number of each certificate issued and to whom.
- 1282 (c) The face amount of each certificate.
- 1283 (d) The cost for redemption of each certificate.

1284 Section 30. Section 197.3635, Florida Statutes, is amended  
 1285 to read:

1286 197.3635 Combined notice of ad valorem taxes and non-ad  
 1287 valorem assessments; requirements.—A form for the combined  
 1288 notice of ad valorem taxes and non-ad valorem assessments shall

1289 be produced and paid for by the tax collector. The form shall  
 1290 meet the requirements of this section and department rules and  
 1291 ~~is shall be~~ subject to approval by the department. By rule, the  
 1292 department shall provide a format for the form of such combined  
 1293 notice. The form shall ~~meet the following requirements:~~

1294 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes  
 1295 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain  
 1296 a receipt part that can be returned along with the payment to  
 1297 the tax collector.

1298 ~~(2) It shall provide a clear partition between ad valorem~~  
 1299 ~~taxes and non-ad valorem assessments. Such partition shall be a~~  
 1300 ~~bold horizontal line approximately 1/8 inch thick.~~

1301 ~~(2)(3) Within the ad valorem part, it shall~~ Contain the  
 1302 heading "Ad Valorem Taxes-" within the ad valorem part and  
 1303 ~~Within the non-ad valorem assessment part, it shall contain the~~  
 1304 heading "Non-ad Valorem Assessments-" within the non-ad valorem  
 1305 assessment part.

1306 ~~(3)(4) It shall~~ Contain the county name, the assessment  
 1307 year, the mailing address of the tax collector, the mailing  
 1308 address of one property owner, the legal description of the  
 1309 property to at least 25 characters, and the unique parcel or tax  
 1310 identification number of the property.

1311 ~~(4)(5) It shall~~ Provide for the labeled disclosure of the  
 1312 total amount of combined levies and the total discounted amount  
 1313 due each month when paid in advance.

1314 ~~(5)(6) It shall~~ Provide a field or portion on the front of  
 1315 the notice for official use for data to reflect codes useful to  
 1316 the tax collector.

1317            (6)~~(7)~~ Provide for the combined notice to ~~shall~~ be set in  
 1318 type that ~~which~~ is 8 points or larger.

1319            (7)~~(8)~~ ~~The ad valorem part shall~~ Contain within the ad  
 1320 valorem part ~~the following~~:

1321            (a) A schedule of the assessed value, exempted value, and  
 1322 taxable value of the property.

1323            (b) Subheadings for columns listing taxing authorities,  
 1324 corresponding millage rates expressed in dollars and cents per  
 1325 \$1,000 of taxable value, and the associated tax.

1326            (c) A listing of taxing authorities ~~listed~~ in the same  
 1327 sequence and manner as listed on the notice required by s.  
 1328 200.069(4)(a), with the exception that independent special  
 1329 districts, municipal service taxing districts, and voted debt  
 1330 service millages for each taxing authority shall be listed  
 1331 separately. If a county has too many municipal service taxing  
 1332 units to list separately, it shall combine them to disclose the  
 1333 total number of such units and the amount of taxes levied.

1334            (8)~~(9)~~ Contain within the non-ad valorem assessment part,  
 1335 ~~it shall contain the following~~:

1336            (a) Subheadings for columns listing the levying  
 1337 authorities, corresponding assessment rates expressed in dollars  
 1338 and cents per unit of assessment, and the associated assessment  
 1339 amount.

1340            (b) The purpose of the assessment, if the purpose is not  
 1341 clearly indicated by the name of the levying authority.

1342            (c) A listing of the levying authorities in the same order  
 1343 as in the ad valorem part to the extent practicable. If a county  
 1344 has too many municipal service benefit units to list separately,



1345 it shall combine them by function.

1346 (9)~~(10)~~ ~~It shall~~ Provide instructions and useful  
 1347 information to the taxpayer. Such information and instructions  
 1348 shall be nontechnical to minimize confusion. The information and  
 1349 instructions required by this section shall be provided by  
 1350 department rule and shall include:

1351 (a) Procedures to be followed when the property has been  
 1352 sold or conveyed.

1353 (b) Instruction as to mailing the remittance and receipt  
 1354 along with a brief disclosure of the availability of discounts.

1355 (c) Notification about delinquency and interest for  
 1356 delinquent payment.

1357 (d) Notification that failure to pay the amounts due will  
 1358 result in a tax certificate being issued against the property.

1359 (e) A brief statement outlining the responsibility of the  
 1360 tax collector, the property appraiser, and the taxing  
 1361 authorities. This statement shall be accompanied by directions  
 1362 as to which office to contact for particular questions or  
 1363 problems.

1364 Section 31. Subsections (2) and (4) of section 197.373,  
 1365 Florida Statutes, are amended to read:

1366 197.373 Payment of portion of taxes.—

1367 (2) The request must be made at least 45 ~~15~~ days before  
 1368 ~~prior to~~ the tax certificate sale.

1369 (4) This section does not apply to assessments and  
 1370 collections relating to fee timeshare real property made  
 1371 pursuant to ~~the provisions of~~ s. 192.037.

1372 Section 32. Subsection (1) of section 197.374, Florida

1373 Statutes, is amended to read:

1374 197.374 Partial payment of current year taxes.—

1375 (1) As used in this section, the term "partial payment"  
 1376 means a payment that is less than the full amount of taxes due.  
 1377 The term does not include payments made pursuant to s. 194.171,  
 1378 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~197.303~~.

1379 Section 33. Subsections (1) and (3) of section 197.402,  
 1380 Florida Statutes, are amended to read:

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

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

1389 (3) Except as provided in s. 197.432(4), on or before June  
 1390 1 or the 60th day after the date of delinquency, whichever is  
 1391 later, the tax collector shall advertise once each week for 3  
 1392 weeks and shall sell tax certificates on all real property  
 1393 having with delinquent taxes. If the deadline falls on a  
 1394 Saturday, Sunday, or legal holiday, it is extended to the next  
 1395 working day. The tax collector shall make a list of such  
 1396 properties in the same order in which the property was ~~lands~~  
 1397 ~~were~~ assessed, specifying the amount due on each parcel,  
 1398 including interest at the rate of 18 percent per year from the  
 1399 date of delinquency to the date of sale; the cost of  
 1400 advertising; and the expense of sale. For sales that commence on

1401 or after June 1, all certificates shall be issued effective as  
 1402 of the date of the first day of the sale and the interest to be  
 1403 paid to the certificateholder shall include the month of June.

1404 Section 34. Section 197.403, Florida Statutes, is amended  
 1405 to read:

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

1416 Section 35. Subsections (5) and (10) of section 197.413,  
 1417 Florida Statutes, are amended to read:

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

1421 (5) Upon the filing of the ~~such~~ petition, the clerk of the  
 1422 court shall notify each delinquent taxpayer listed in the  
 1423 petition that a petition has been filed and that, upon  
 1424 ratification and confirmation of the petition, the tax collector  
 1425 ~~may will be authorized to~~ issue warrants and levy upon, seize,  
 1426 and sell so much of the personal property as to satisfy the  
 1427 delinquent taxes, plus costs, interest, attorney's fees, and  
 1428 other charges. The ~~Such~~ notice shall be given by certified mail,

1429 return receipt requested. If the clerk of court and the tax  
 1430 collector agree, the tax collector may provide the notice.

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

1435 Section 36. Section 197.414, Florida Statutes, is amended  
 1436 to read:

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

1446 Section 37. Section 197.4155, Florida Statutes, is amended  
 1447 to read:

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

1450 (1) A county tax collector may implement a ~~an installment~~  
 1451 ~~payment program for the payment of delinquent personal property~~  
 1452 ~~taxes. If implemented, the program must be available, upon~~  
 1453 ~~application to the tax collector, to each delinquent personal~~  
 1454 ~~property taxpayer whose delinquent personal property taxes~~  
 1455 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~  
 1456 ~~requests to participate in the program to submit an application~~

1457 | on a form prescribed by the tax collector which, at a minimum,  
 1458 | must include the name, address, a description of the property  
 1459 | subject to personal property taxes, and the amount of the  
 1460 | personal property taxes owed by the taxpayer.

1461 |       (2) Within 10 days after a taxpayer who owes delinquent  
 1462 | personal property taxes submits the required application, the  
 1463 | tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan  
 1464 | for the full payment of the ~~taxpayer's delinquent personal~~  
 1465 | ~~property~~ taxes, including any delinquency charges, interest, and  
 1466 | costs allowed by this chapter. The plan must be in writing and  
 1467 | must be delivered to the taxpayer after it is prescribed. When  
 1468 | ~~At the time~~ the plan is developed, the tax collector may  
 1469 | consider a taxpayer's current and anticipated future ability to  
 1470 | pay over the time period of a potential ~~installment~~ payment  
 1471 | plan. The plan must provide that if the taxpayer does not follow  
 1472 | the payment terms or fails to timely file returns or pay current  
 1473 | obligations after the date of the payment plan, the taxpayer is  
 1474 | ~~will be considered~~ delinquent ~~under the terms of the plan~~, and  
 1475 | any unpaid balance of tax, penalty, or interest scheduled in the  
 1476 | payment plan will be due and payable immediately. The plan must  
 1477 | also provide that unpaid tax amounts bear interest as provided  
 1478 | by law. In prescribing a ~~such an installment~~ payment plan, the  
 1479 | tax collector may exercise flexibility as to the dates, amounts,  
 1480 | and number of payments required to collect all delinquent  
 1481 | personal property taxes owed ~~by the taxpayer~~, except that the  
 1482 | plan must provide for the full satisfaction of all amounts owed  
 1483 | by the taxpayer within ~~by no later than~~ 3 years after the due  
 1484 | date of the first payment under the plan.

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

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

1496 Section 38. Section 197.416, Florida Statutes, is amended  
 1497 to read:

1498 197.416 Continuing duty of the tax collector to collect  
 1499 delinquent tax warrants; limitation of actions.—It is ~~shall be~~  
 1500 the duty of the tax collector issuing a tax warrant for the  
 1501 collection of delinquent tangible personal property taxes to  
 1502 continue ~~from time to time his or her efforts~~ to collect such  
 1503 taxes for a ~~period of~~ 7 years after ~~from~~ the date of the  
 1504 ratification ~~issuance~~ of the warrant. After the expiration of 7  
 1505 years, the warrant is ~~will be~~ barred by this statute of  
 1506 limitation, ~~and no action may be maintained in any court.~~ A tax  
 1507 collector or his or her successor is ~~shall~~ not be relieved of  
 1508 accountability for collection of any taxes assessed on tangible  
 1509 personal property until he or she has completely performed every  
 1510 duty devolving upon the tax collector as required by law.

1511 Section 39. Subsection (1) of section 197.417, Florida  
 1512 Statutes, is amended to read:

1513           197.417 Sale of personal property after seizure.-  
 1514           (1) When personal property is levied upon for delinquent  
 1515 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before  
 1516 the sale the tax collector shall give public notice by  
 1517 advertisement of the time and place of sale of the property to  
 1518 be sold. The notice shall be posted in at least two ~~three~~ public  
 1519 places in the county, ~~one of which shall be at the courthouse,~~  
 1520 and the property shall be sold at public auction at the location  
 1521 noted in the advertisement. Notice posted on the Internet  
 1522 qualifies as one location. The property sold shall be present if  
 1523 practical. If the sale is conducted electronically, a  
 1524 description of the property and a photograph, when practical,  
 1525 shall be available. At any time before the sale the owner or  
 1526 claimant of the property may release the property by the payment  
 1527 of the taxes, plus delinquent charges, interest, and costs, for  
 1528 which the property was liable to be sold. ~~In all cases,~~  
 1529 ~~immediate payment for the property shall be required.~~ In case  
 1530 such a sale is made, the tax collector is ~~shall be~~ entitled to  
 1531 the same fees and charges as are allowed sheriffs upon execution  
 1532 sales.

1533           Section 40. Section 197.432, Florida Statutes, is amended  
 1534 to read:

1535           197.432 Sale of tax certificates for unpaid taxes.-  
 1536           (1) On the day and approximately at the time designated in  
 1537 the notice of the sale, the tax collector shall commence the  
 1538 sale of tax certificates on the real property ~~those lands~~ on  
 1539 which taxes have not been paid. The tax collector, ~~and he or she~~  
 1540 shall continue the sale from day to day until each certificate

1541 is sold to pay the taxes, interest, costs, and charges on the  
 1542 parcel described in the certificate. ~~In case there are no~~  
 1543 ~~bidders, the certificate shall be issued to the county.~~ The tax  
 1544 collector shall offer all certificates on the property lands as  
 1545 they are listed on the tax roll assessed. The tax collector may  
 1546 conduct the sale of tax certificates for unpaid taxes pursuant  
 1547 to this section by electronic means, which may allow for proxy  
 1548 bidding. Such electronic means must comply with the procedures  
 1549 provided in this chapter. A tax collector who chooses to conduct  
 1550 such electronic sales may receive electronic deposits and  
 1551 payments related to the tax certificate sale.

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

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

1564 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
 1565 delinquent taxes on property that has been granted a homestead  
 1566 exemption for the year in which the delinquent taxes were  
 1567 assessed may not be sold at public auction or by electronic sale  
 1568 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by



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

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

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

1594 (7)-(6) The tax collector ~~may shall~~ require ~~immediate~~  
 1595 payment of a reasonable deposit from any person who wishes to  
 1596 bid for a tax certificate. A person who fails or refuses to pay

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

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

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

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

1625 197.402(3).

1626 ~~(9)(8)~~ The tax collector shall maintain records ~~make a~~

1627 ~~list~~ of all the certificates sold for taxes, showing the date of

1628 the sale, the number of each certificate, the name of the owner

1629 as returned, a description of the property ~~land~~ within the

1630 certificate, the name of the purchaser, the interest rate bid,

1631 and the amount for which sale was made. Such records may be

1632 maintained electronically and shall ~~This list shall~~ be cited

1633 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~

1634 ~~shall append to the list a certificate setting forth the fact~~

1635 ~~that the sale was made in accordance with this chapter.~~

1636 ~~(10)(9)~~ A certificate may not be sold on, and a ~~nor is any~~

1637 lien is not created in, property owned by any governmental unit

1638 ~~the property of~~ which has become subject to taxation due to

1639 lease of the property to a nongovernmental lessee. The

1640 delinquent taxes shall be enforced and collected in the manner

1641 provided in s. 196.199(8). However, the ad valorem real property

1642 taxes levied on a leasehold that is taxed as real property under

1643 s. 196.199(2)(b), and for which no rental payments are due under

1644 the agreement that created the leasehold or for which payments

1645 required under the original leasehold agreement have been waived

1646 or prohibited by law before January 1, 1993, must be paid by the

1647 lessee. If the taxes are unpaid, the delinquent taxes become a

1648 lien on the leasehold and may be collected and enforced under

1649 this chapter.

1650 ~~(11)(10)~~ Any tax certificates that ~~issued pursuant to this~~

1651 ~~section after January 1, 1977, which~~ are void due to an error of

1652 the property appraiser, the tax collector, or the taxing or

1653 levying authority ~~any other county official, or any municipal~~  
 1654 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
 1655 corrected or amended, pursuant to this chapter or chapter 196,  
 1656 ~~shall~~ earn interest at the rate of 8 percent per year, simple  
 1657 interest, or the rate of interest bid at the tax certificate  
 1658 sale, whichever is less, calculated monthly from the date the  
 1659 certificate was purchased until the date the tax collector  
 1660 issues the refund ~~is ordered~~. Refunds made on tax certificates  
 1661 that are corrected or void shall be processed pursuant to ~~in~~  
 1662 ~~accordance with~~ the procedure set forth in s. 197.182, except  
 1663 that the 4-year time period provided for in s. 197.182(1)(e) ~~s.~~  
 1664 ~~197.182(1)(e)~~ does not apply to or bar refunds resulting from  
 1665 correction or cancellation of certificates and release of tax  
 1666 deeds as authorized herein.

1667 ~~(12)(11)~~ ~~When tax certificates are advertised for sale,~~  
 1668 The tax collector is ~~shall be~~ entitled to a commission of 5  
 1669 percent on the amount of the delinquent taxes and interest when  
 1670 a tax certificate is sold ~~actual sale is made~~. The commission  
 1671 must be included in the face value of the certificate. However,  
 1672 the tax collector is ~~shall not be~~ entitled to a ~~any~~ commission  
 1673 for a certificate that is struck ~~the sale of certificates made~~  
 1674 to the county until the certificate is redeemed or purchased  
 1675 ~~commission is paid upon the redemption or sale of the tax~~  
 1676 ~~certificates~~. If ~~When~~ a tax deed is issued to the county, the  
 1677 tax collector may ~~shall not~~ receive his or her commission ~~for~~  
 1678 ~~the certificates~~ until ~~after~~ the property is sold and conveyed  
 1679 by the county.

1680 ~~(12)~~ ~~All tax certificates issued to the county shall be~~

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1681 ~~held by the tax collector of the county where the lands covered~~  
 1682 ~~by the certificates are located.~~

1683 ~~(13) Delinquent taxes on real property may be paid after~~  
 1684 ~~the date of delinquency but prior to the sale of a tax~~  
 1685 ~~certificate by paying all costs, advertising charges, and~~  
 1686 ~~interest.~~

1687 (13)~~(14)~~ The holder of a tax certificate may not directly,  
 1688 through an agent, or otherwise initiate contact with the owner  
 1689 of property upon which he or she holds a tax certificate to  
 1690 encourage or demand payment until 2 years after ~~have elapsed~~  
 1691 ~~since~~ April 1 of the year of issuance of the tax certificate.

1692 (14)~~(15)~~ Any holder of a tax certificate who, prior to the  
 1693 date 2 years after April 1 of the year of issuance of the tax  
 1694 certificate, initiates, or whose agent initiates, contact with  
 1695 the property owner upon which he or she holds a certificate  
 1696 encouraging or demanding payment may be barred by the tax  
 1697 collector from bidding at a tax certificate sale. Unfair or  
 1698 deceptive contact by the holder of a tax certificate to a  
 1699 property owner to obtain payment is an unfair and deceptive  
 1700 trade practice, as referenced in s. 501.204(1), regardless of  
 1701 whether the tax certificate is redeemed. Such unfair or  
 1702 deceptive contact is actionable under ss. 501.2075-501.211. If  
 1703 the property owner later redeems the certificate in reliance on  
 1704 the deceptive or unfair practice, the unfair or deceptive  
 1705 contact is actionable under applicable laws prohibiting fraud.

1706 ~~(16) The county tax collector may conduct the sale of tax~~  
 1707 ~~certificates for unpaid taxes pursuant to this section by~~  
 1708 ~~electronic means. Such electronic sales shall comply with the~~

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1709 ~~procedures provided in this chapter. The tax collector shall~~  
1710 ~~provide access to such electronic sale by computer terminals~~  
1711 ~~open to the public at a designated location. A tax collector who~~  
1712 ~~chooses to conduct such electronic sales may receive electronic~~  
1713 ~~deposits and payments related to the tax certificate sale.~~

1714 Section 41. Section 197.4325, Florida Statutes, is amended  
1715 to read:

1716 197.4325 Procedure when ~~checks received for~~ payment of  
1717 taxes or tax certificates is ~~are~~ dishonored.—

1718 (1)(a) Within 10 days after a payment for taxes ~~check~~  
1719 received by the tax collector ~~for payment of taxes~~ is  
1720 dishonored, the tax collector shall notify the payor ~~maker of~~  
1721 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
1722 official receipt is canceled for nonpayment, the tax collector  
1723 shall ~~cancel the official receipt issued for the dishonored~~  
1724 ~~check and shall~~ make an entry on the tax roll that the receipt  
1725 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
1726 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
1727 effort to collect the moneys due before canceling the receipt.

1728 (b) ~~The tax collector shall retain a copy of the canceled~~  
1729 ~~tax receipt and the dishonored check for the period of time~~  
1730 ~~required by law.~~

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

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1737 ~~approval by the department, the certificate shall be canceled~~  
 1738 ~~and resold.~~

1739 ~~(b) When a bidder's deposit is forfeited, the tax~~  
 1740 ~~collector shall retain the deposit and resell the tax~~  
 1741 ~~certificate.~~

1742 (a)1. ~~If~~ The tax certificate sale has been adjourned, the  
 1743 tax collector shall readvertise the tax certificate to be  
 1744 resold. If ~~When~~ the bidder's deposit is forfeited and the  
 1745 certificate is readvertised, the deposit shall be used to pay  
 1746 the advertising fees before other costs or charges are imposed.  
 1747 Any portion of the bidder's forfeit deposit that remains after  
 1748 advertising and other costs or charges have been paid shall be  
 1749 deposited by the tax collector into his or her official office  
 1750 account. If the tax collector fails to require a deposit and tax  
 1751 certificates are resold, the advertising charges required for  
 1752 the second sale may ~~shall~~ not be added to the face value of the  
 1753 tax certificate.

1754 (b)2. ~~If~~ The tax certificate sale has not been adjourned,  
 1755 the tax collector shall cancel the previous bid pursuant to s.  
 1756 197.432(8)(a) and reoffer the certificate for sale ~~add the~~  
 1757 ~~certificates to be resold to the sale list and continue the sale~~  
 1758 ~~until all tax certificates are sold.~~

1759 Section 42. Subsection (2) of section 197.442, Florida  
 1760 Statutes, is amended to read:

1761 197.442 Tax collector not to sell certificates on land on  
 1762 which taxes have been paid; penalty.-

1763 (2) The office of the tax collector shall be responsible  
 1764 ~~to the publisher~~ for costs of advertising property lands on

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1765 which the taxes have been paid, and the office of the property  
 1766 appraiser shall be responsible ~~to the publisher~~ for the costs of  
 1767 advertising property lands doubly assessed or assessed in error.

1768 Section 43. Section 197.443, Florida Statutes, is amended  
 1769 to read:

1770 197.443 Cancellation of ~~void~~ tax certificates; correction  
 1771 of tax certificates; ~~procedure.~~

1772 (1) The tax collector shall forward a certificate of error  
 1773 to the department and enter a memorandum of error upon the list  
 1774 of certificates sold for taxes if ~~When a tax certificate on~~  
 1775 ~~lands has been sold for unpaid taxes and:~~

1776 (a) The tax certificate evidencing the sale is void  
 1777 because the taxes on the property lands have been paid;

1778 (b) The property was ~~lands were~~ not subject to taxation at  
 1779 the time of the assessment on which they were sold;

1780 (c) The description of the property in the tax certificate  
 1781 is void or has been corrected or amended;

1782 (d) An error of commission or omission has occurred which  
 1783 invalidates the sale;

1784 (e) The circuit court has voided the tax certificate by a  
 1785 suit to cancel the tax certificate by the holder;

1786 (f) The tax certificate is void for any other reason; or

1787 (g) An error in assessed value has occurred for which the  
 1788 tax certificate may be corrected. 7

1789  
 1790 ~~the tax collector shall forward a certificate of such error to~~  
 1791 ~~the department and enter upon the list of certificates sold for~~  
 1792 ~~taxes a memorandum of such error.~~



1793           (2) The department, upon receipt of the ~~such~~ certificate  
 1794 of error, if satisfied of the correctness of the certificate ~~of~~  
 1795 ~~error~~ or upon receipt of a court order, shall notify the tax  
 1796 collector, who shall cancel or correct the certificate. A tax  
 1797 certificate correction or cancellation that has been ordered by  
 1798 a court and that does not result from a change made in the  
 1799 assessed value on a tax roll certified to the tax collector  
 1800 shall be made by the tax collector without order from the  
 1801 department.

1802           (3)~~(2)~~ The holder of a tax certificate who pays, redeems,  
 1803 or causes to be corrected or to be canceled and surrendered by  
 1804 any other tax certificates, or who pays any subsequent and  
 1805 omitted taxes or costs, in connection with the foreclosure of a  
 1806 tax certificate or tax deed that is, ~~and when such other~~  
 1807 ~~certificates or such subsequent and omitted taxes are void or~~  
 1808 ~~corrected for any reason, the person paying, redeeming, or~~  
 1809 ~~causing to be corrected or to be canceled and surrendered the~~  
 1810 ~~other tax certificates or paying the other subsequent and~~  
 1811 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the  
 1812 amount paid together with interest calculated monthly from the  
 1813 date of payment through the date of issuance of the refund at  
 1814 the rate specified in s. 197.432(11) therefor.

1815           (a) The county officer or taxing or levying authority  
 1816 ~~that, as the case may be, which~~ causes an error that results in  
 1817 the voiding ~~issuance~~ of a ~~void~~ tax certificate shall be charged  
 1818 for the costs of advertising incurred in the sale of a new ~~the~~  
 1819 tax certificate.

1820           (b) If ~~When~~ the owner of a tax certificate requests that

1821 the certificate be canceled for any reason, or that the amount  
 1822 of the certificate be amended as a result of payments received  
 1823 due to an intervening bankruptcy or receivership, but does not  
 1824 seek a refund, the tax collector shall cancel or amend the tax  
 1825 certificate and a refund shall not be processed. The tax  
 1826 collector shall require the owner of the tax certificate to  
 1827 execute a written statement that he or she is the holder of the  
 1828 tax certificate, that he or she wishes the certificate to be  
 1829 canceled or amended, and that a refund is not expected and is  
 1830 not to be made.

1831 (4)-(3) ~~If~~ When the tax certificate or a tax deed based  
 1832 upon the certificate is held by an individual, the collector  
 1833 shall ~~at once~~ notify the original purchaser of the certificate  
 1834 or tax deed or the subsequent holder ~~thereof,~~ if known, that  
 1835 upon the voluntary surrender of the certificate or deed of  
 1836 release of any ~~his or her~~ rights under the tax deed, a refund  
 1837 will be made of the amount received by the governmental units  
 1838 for the certificate or deed, plus \$1 for the deed of release.

1839 (5)-(4) The refund shall be made in accordance with the  
 1840 procedure set forth in s. 197.182, except that the 4-year time  
 1841 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does  
 1842 not apply to or bar refunds resulting from correction or  
 1843 cancellation of certificates and release of tax deeds as  
 1844 authorized in this section ~~herein.~~

1845 Section 44. Section 197.462, Florida Statutes, is amended  
 1846 to read:

1847 197.462 Transfer of tax certificates held by individuals.—  
 1848 (1) All tax certificates issued to an individual may be

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1849 transferred ~~by endorsement~~ at any time before they are redeemed  
 1850 or a tax deed is executed ~~thereunder~~.

1851 ~~(2) The official endorsement of a tax certificate by the~~  
 1852 ~~tax collector with the date and the amount received and its~~  
 1853 ~~entry on the record of tax certificates sold shall be sufficient~~  
 1854 ~~evidence of the assignment of it.~~

1855 (2)~~(3)~~ The tax collector shall record the transfer on the  
 1856 record of tax certificates sold.

1857 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service  
 1858 charge for each transfer endorsement.

1859 Section 45. Section 197.472, Florida Statutes, is amended  
 1860 to read:

1861 197.472 Redemption of tax certificates.—

1862 (1) Any person may redeem a tax certificate ~~or purchase a~~  
 1863 ~~county-held certificate~~ at any time after the certificate is  
 1864 issued and before a tax deed is issued or the property is placed  
 1865 on the list of lands available for sale. The person redeeming ~~or~~  
 1866 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
 1867 ~~the county where the land is situated~~ the face amount plus all  
 1868 interest, costs, and charges. ~~of the certificate or the part~~  
 1869 ~~thereof that the part or interest purchased or redeemed bears to~~  
 1870 ~~the whole. Upon purchase or redemption being made, the person~~  
 1871 ~~shall pay all taxes, interest, costs, charges, and omitted~~  
 1872 ~~taxes, if any, as provided by law upon the part or parts of the~~  
 1873 ~~certificate so purchased or redeemed.~~

1874 (2) When a tax certificate is redeemed and the interest  
 1875 earned on the tax certificate is less than 5 percent of the face  
 1876 amount of the certificate, a mandatory minimum interest charge

1877 of an absolute 5 percent shall be levied upon the face value of  
 1878 the tax certificate. The person redeeming the tax certificate  
 1879 shall pay the interest rate due on the certificate or the 5  
 1880 percent ~~5-percent~~ mandatory minimum interest ~~charge~~, whichever  
 1881 is greater. This subsection applies to all county-held tax  
 1882 certificates and all individual tax certificates except those  
 1883 with an interest rate bid of zero percent.

1884 (3) The tax collector shall receive a fee of \$6.25 for  
 1885 each tax certificate ~~purchased or~~ redeemed.

1886 (4) ~~When only~~ A portion of a certificate may be ~~is being~~  
 1887 redeemed only if ~~or purchased and~~ such portion can be  
 1888 ascertained by legal description and the portion to be redeemed  
 1889 is evidenced by a contract for sale or recorded deed. The tax  
 1890 collector shall make a written request for apportionment to the  
 1891 property appraiser, and ~~within 15 days after such request,~~ the  
 1892 property appraiser shall furnish the tax collector a certificate  
 1893 apportioning the value to that portion sought to be redeemed and  
 1894 to the remaining land covered by the certificate.

1895 ~~(5) When a tax certificate is purchased or redeemed, the~~  
 1896 ~~tax collector shall give to the person a receipt and certificate~~  
 1897 ~~showing the amount paid for the purchase or redemption, a~~  
 1898 ~~description of the land, and the date, number, and amount of the~~  
 1899 ~~certificate, certificates, or part of certificate which is~~  
 1900 ~~purchased or redeemed, which shall be in the form prescribed by~~  
 1901 ~~the department. If a tax certificate is redeemed in full, the~~  
 1902 ~~certificate shall be surrendered to the tax collector by the~~  
 1903 ~~original purchaser and canceled by the tax collector. If only a~~  
 1904 ~~part is purchased or redeemed, the portion and description of~~

1905 ~~land, with date of purchase or redemption, shall be endorsed on~~  
 1906 ~~the certificate by the tax collector. The certificate shall be~~  
 1907 ~~retained by the owner, or the tax collector if the certificate~~  
 1908 ~~is a county-held certificate, subject to the endorsement. The~~  
 1909 ~~purchase or redemption shall be entered by the tax collector on~~  
 1910 ~~the record of tax certificates sold.~~

1911 (5)~~(6)~~ After ~~When~~ a tax certificate is ~~has been~~ purchased  
 1912 ~~or~~ redeemed, the tax collector shall pay to the owner of the tax  
 1913 certificate the amount received by the tax collector less the  
 1914 redemption fee within 15 business days after the date of receipt  
 1915 of the redemption service charges. Along with the payment, the  
 1916 tax collector shall identify the certificates redeemed and the  
 1917 amount paid for each certificate. However, if the tax collector  
 1918 pays the certificateholder electronically, the certificates  
 1919 redeemed and the amounts paid for each certificate shall be  
 1920 provided electronically by facsimile or electronic mail.

1921 (6)~~(7)~~ Nothing in this section shall be deemed to deny any  
 1922 person the right to ~~purchase or~~ redeem any outstanding tax  
 1923 certificate in accordance with the law ~~in force when it was~~  
 1924 ~~issued. However, the provisions of s. 197.573 relating to~~  
 1925 ~~survival of restrictions and covenants after the issuance of a~~  
 1926 ~~tax deed are not repealed by this chapter and apply regardless~~  
 1927 ~~of the manner in which the tax deed was issued.~~

1928 (7)~~(8)~~ The provisions of subsection (4) do not apply to  
 1929 collections relating to fee timeshare real property made  
 1930 pursuant to ~~the provisions of~~ s. 192.037.

1931 Section 46. Section 197.4725, Florida Statutes, is created  
 1932 to read:

1933        197.4725 Purchase of county-held tax certificates.-  
 1934        (1) Any person may purchase a county-held tax certificate  
 1935 at any time after the tax certificate is issued and before a tax  
 1936 deed application is made. The person purchasing a county-held  
 1937 tax certificate shall pay to the tax collector the face amount  
 1938 plus all interest, costs, and charges or, subject to s.  
 1939 197.472(4), the part described in the tax certificate.  
 1940        (2) If a county-held tax certificate is purchased, the  
 1941 interest earned shall be calculated at 1.5 percent per month, or  
 1942 a fraction thereof, to the date of purchase.  
 1943        (3) The tax collector shall receive a fee of \$6.25 for  
 1944 each county-held tax certificate purchased.  
 1945        (4) This section does not apply to collections relating to  
 1946 fee timeshare real property made pursuant to s. 192.037.  
 1947        (5) The tax collector may use electronic means to make  
 1948 known county-held tax certificates that are available for  
 1949 purchase and to complete the purchase. The tax collector may  
 1950 charge a reasonable fee for costs incurred in providing such  
 1951 electronic services.  
 1952        (6) The purchaser of a county-held tax certificate shall  
 1953 be issued a tax certificate with a face value that includes all  
 1954 sums paid to acquire the certificate from the county, including  
 1955 accrued interest and charges paid under this section. The date  
 1956 the county-held certificate was issued is the date for use in  
 1957 determining the date on which an application for tax deed may be  
 1958 made. The date that the new certificate is purchased is the date  
 1959 for use in calculating the interest or minimum interest due if  
 1960 the certificate is redeemed.

1961 Section 47. Section 197.473, Florida Statutes, is amended  
 1962 to read:

1963 197.473 Disposition of unclaimed redemption moneys.—

1964 ~~(1) After~~ Money paid to the tax collector for the  
 1965 redemption of a tax certificate or a tax deed application that  
 1966 ~~certificates has been held for 90 days, which money is payable~~  
 1967 ~~to the holder of a redeemed tax certificate but for which no~~  
 1968 ~~claim has been made, or that fails to be presented for payment,~~  
 1969 ~~is considered unclaimed as defined in s. 717.113 and shall be~~  
 1970 ~~remitted to the state pursuant to s. 717.117, on the first day~~  
 1971 ~~of the following quarter the tax collector shall remit such~~  
 1972 ~~unclaimed moneys to the board of county commissioners, less the~~  
 1973 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
 1974 ~~retained by the tax collector as service charges.~~

1975 ~~(2) Two years after the date the unclaimed redemption~~  
 1976 ~~moneys were remitted to the board of county commissioners, all~~  
 1977 ~~claims to such moneys are forever barred, and such moneys become~~  
 1978 ~~the property of the county.~~

1979 Section 48. Section 197.482, Florida Statutes, is amended  
 1980 to read:

1981 197.482 Expiration ~~Limitation upon lien~~ of tax  
 1982 certificate.—

1983 ~~(1) Seven~~ After the expiration of 7 years after from the  
 1984 date of issuance of a tax certificate, which is the date of the  
 1985 first day of the tax certificate sale as advertised under s.  
 1986 197.432, ~~of a tax certificate,~~ if a tax deed has not been  
 1987 applied for ~~on the property covered by the certificate,~~ and no  
 1988 other administrative or legal proceeding, including a

1989 bankruptcy, has existed of record, the tax certificate is null  
 1990 and void, and ~~the tax collector shall be canceled.~~ The tax  
 1991 collector shall note cancel the tax certificate, noting the date  
 1992 of the cancellation ~~of the tax certificate~~ upon all appropriate  
 1993 records in his or her office. ~~The tax collector shall complete~~  
 1994 ~~the cancellation by entering opposite the record of the 7-year-~~  
 1995 ~~old tax certificate a notation in substantially the following~~  
 1996 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~  
 1997 ~~certificates outstanding July 1, 1973, shall have a life of 20~~  
 1998 ~~years from the date of issue.~~ This subsection does not apply to  
 1999 deferred payment tax certificates.

2000 ~~(2) The provisions and limitations herein prescribed for~~  
 2001 ~~tax certificates do not apply to tax certificates which were~~  
 2002 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
 2003 ~~1937, commonly known as the "Murphy Act."~~

2004 Section 49. Section 197.492, Florida Statutes, is amended  
 2005 to read:

2006 197.492 Errors and insolvencies report list.—On or before  
 2007 the 60th day after the tax certificate sale is adjourned, the  
 2008 tax collector shall certify ~~make out a report~~ to the board of  
 2009 county commissioners a report ~~separately~~ showing the discounts,  
 2010 errors, double assessments, and insolvencies relating to tax  
 2011 collections for which credit is to be given, including in every  
 2012 case except discounts, the names of the parties on whose account  
 2013 the credit is to be allowed. The report may be submitted in an  
 2014 electronic format. ~~The board of county commissioners, upon~~  
 2015 ~~receiving the report, shall examine it; make such investigations~~  
 2016 ~~as may be necessary; and, if the board discovers that the tax~~



2017 ~~collector has taken credit as an insolvent item any personal~~  
 2018 ~~property tax due by a solvent taxpayer, charge the amount of~~  
 2019 ~~taxes represented by such item to the tax collector and not~~  
 2020 ~~approve the report until the tax collector strikes such item~~  
 2021 ~~from the record.~~

2022 Section 50. Section 197.502, Florida Statutes, is amended  
 2023 to read:

2024 197.502 Application for obtaining tax deed by holder of  
 2025 tax sale certificate; fees.—

2026 (1) The holder of a ~~any~~ tax certificate, ~~other than the~~  
 2027 ~~county,~~ at any time after 2 years have elapsed since April 1 of  
 2028 the year of issuance of the tax certificate and before the  
 2029 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~  
 2030 ~~of issuance,~~ may file the certificate and an application for a  
 2031 tax deed with the tax collector of the county where the property  
 2032 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~  
 2033 ~~application may be made on the entire parcel of property or any~~  
 2034 ~~part thereof which is capable of being readily separated from~~  
 2035 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax  
 2036 deed application fee of \$75, plus reimbursement for any fee  
 2037 charged to the tax collector by a vendor for providing an  
 2038 electronic tax deed application program or service.

2039 (2) A ~~Any~~ certificateholder, other than the county, who  
 2040 makes application for a tax deed shall pay the tax collector at  
 2041 the time of application all amounts required for redemption or  
 2042 purchase of all other outstanding tax certificates, plus  
 2043 interest, any omitted taxes, plus interest, any delinquent  
 2044 taxes, plus interest, and current taxes, if due, covering the

2045 property land.

2046 (3) The county in which ~~where~~ the property lands described  
 2047 in the certificate is ~~are~~ located shall apply ~~make application~~  
 2048 for a tax deed on all county-held certificates on property  
 2049 valued at \$5,000 or more on the property appraiser's most recent  
 2050 assessment roll, except deferred payment tax certificates, and  
 2051 may apply for tax deeds ~~make application~~ on those certificates  
 2052 on property valued at less than \$5,000 on the property  
 2053 appraiser's most recent assessment roll. The ~~Such~~ application  
 2054 shall be made 2 years after April 1 of the year of issuance of  
 2055 the certificates or as soon thereafter as is reasonable. Upon  
 2056 application ~~for a tax deed~~, the county shall deposit with the  
 2057 tax collector all applicable costs and fees as provided in  
 2058 subsection (1), but may ~~shall~~ not deposit any money to cover the  
 2059 redemption of other outstanding certificates covering the  
 2060 property land.

2061 (4) The tax collector shall deliver to the clerk of the  
 2062 circuit court a statement that payment has been made for all  
 2063 outstanding certificates or, if the certificate is held by the  
 2064 county, that all appropriate fees have been deposited, and  
 2065 stating that the following persons are to be notified prior to  
 2066 the sale of the property:

2067 (a) Any legal titleholder of record if the address of the  
 2068 owner appears on the record of conveyance of the property lands  
 2069 to the owner. However, if the legal titleholder of record is the  
 2070 same as the person to whom the property was assessed on the tax  
 2071 roll for the year in which the property was last assessed, ~~then~~  
 2072 the notice may ~~only~~ be mailed to the address of the legal

2073 titleholder as it appears on the latest assessment roll.

2074 (b) Any lienholder of record who has recorded a lien  
 2075 against the property described in the tax certificate if an  
 2076 address appears on the recorded lien.

2077 (c) Any mortgagee of record if an address appears on the  
 2078 recorded mortgage.

2079 (d) Any vendee of a recorded contract for deed if an  
 2080 address appears on the recorded contract or, if the contract is  
 2081 not recorded, any vendee who has applied to receive notice  
 2082 pursuant to s. 197.344(1)(c).

2083 (e) Any other lienholder who has applied to the tax  
 2084 collector to receive notice if an address is supplied to the  
 2085 collector ~~by such lienholder.~~

2086 (f) Any person to whom the property was assessed on the  
 2087 tax roll for the year in which the property was last assessed.

2088 (g) Any lienholder of record who has recorded a lien  
 2089 against a mobile home located on the property described in the  
 2090 tax certificate if an address appears on the recorded lien and  
 2091 if the lien is recorded with the clerk of the circuit court in  
 2092 the county where the mobile home is located.

2093 (h) Any legal titleholder of record of property that is  
 2094 contiguous to the property described in the tax certificate, if  
 2095 ~~when~~ the property described is ~~either~~ submerged land or common  
 2096 elements of a subdivision and,~~7~~ if the address of the titleholder  
 2097 of contiguous property appears on the record of conveyance of  
 2098 the property ~~land~~ to the ~~that~~ legal titleholder. However, if the  
 2099 legal titleholder of property contiguous to the property  
 2100 ~~described in the tax certificate~~ is the same as the person to

2101 | whom the property described in the tax certificate was assessed  
 2102 | on the tax roll for the year in which the property was last  
 2103 | assessed, the notice may be mailed ~~only~~ to the address of the  
 2104 | legal titleholder as it appears on the latest assessment roll.  
 2105 | As used in this chapter, the term "contiguous" means touching,  
 2106 | meeting, or joining at the surface or border, other than at a  
 2107 | corner or a single point, and not separated by submerged lands.  
 2108 | Submerged lands lying below the ordinary high-water mark which  
 2109 | are sovereignty lands are not part of the upland contiguous  
 2110 | property for purposes of notification.

2111 |  
 2112 | The statement must be signed by the tax collector or the tax  
 2113 | collector's designee, ~~with the tax collector's seal affixed~~. The  
 2114 | tax collector may purchase a reasonable bond for errors and  
 2115 | omissions of his or her office in making such statement. The  
 2116 | search of the official records must be made by a direct and  
 2117 | inverse search. "Direct" means the index in straight and  
 2118 | continuous alphabetic order by grantor, and "inverse" means the  
 2119 | index in straight and continuous alphabetic order by grantee.

2120 |         (5) (a) The tax collector may contract with a title company  
 2121 | or an abstract company ~~at a reasonable fee~~ to provide the  
 2122 | minimum information required in subsection (4), consistent with  
 2123 | rules adopted by the department. If additional information is  
 2124 | required, the tax collector must make a written request to the  
 2125 | title or abstract company stating the additional requirements.  
 2126 | The tax collector may select any title or abstract company,  
 2127 | regardless of its location, as long as the fee is reasonable,  
 2128 | the minimum information is submitted, and the title or abstract

2129 | company is authorized to do business in this state. The tax  
 2130 | collector may advertise and accept bids for the title or  
 2131 | abstract company if he or she considers it appropriate to do so.

2132 |         1. The ownership and encumbrance report must include the  
 2133 | ~~be printed or typed on stationery or other paper showing a~~  
 2134 | letterhead of the person, firm, or company that makes the  
 2135 | search, and the signature of the individual ~~person~~ who makes the  
 2136 | search or of an officer of the firm ~~must be attached~~. The tax  
 2137 | collector is not liable for payment to the firm unless these  
 2138 | requirements are met. The report may be submitted to the tax  
 2139 | collector in an electronic format.

2140 |         2. The tax collector may not accept or pay for any title  
 2141 | search or abstract if ~~ne~~ financial responsibility is not assumed  
 2142 | for the search. However, reasonable restrictions as to the  
 2143 | liability or responsibility of the title or abstract company are  
 2144 | acceptable. Notwithstanding s. 627.7843(3), the tax collector  
 2145 | may contract for higher maximum liability limits.

2146 |         3. In order to establish uniform prices for ownership and  
 2147 | encumbrance reports within the county, the tax collector must  
 2148 | ~~shall~~ ensure that the contract for ownership and encumbrance  
 2149 | reports include all requests for title searches or abstracts for  
 2150 | a given period of time.

2151 |             (b) Any fee paid for a ~~any~~ title search or abstract must  
 2152 | be collected at the time of application under subsection (1),  
 2153 | and the amount of the fee must be added to the opening bid.

2154 |             (c) The clerk shall advertise and administer the sale and  
 2155 | receive such fees for the issuance of the deed and sale of the  
 2156 | property as ~~are~~ provided in s. 28.24.

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2157 |           (6) ~~(a)~~ The opening bid:

2158 |           (a) On county-held certificates on nonhomestead property

2159 | shall be the sum of the value of all outstanding certificates

2160 | against the property land, plus omitted years' taxes, delinquent

2161 | taxes, interest, and all costs and fees paid by the county.

2162 |           ~~(b) The opening bid~~ On an individual certificate must ~~on~~

2163 | ~~nonhomestead property shall~~ include, in addition to the amount

2164 | of money paid to the tax collector by the certificateholder at

2165 | the time of application, the amount required to redeem the

2166 | applicant's tax certificate and all other costs and fees paid by

2167 | the applicant, plus all tax certificates that were sold

2168 | subsequent to the filing of the tax deed application and omitted

2169 | taxes, if any.

2170 |           ~~(c) The opening bid~~ On property assessed on the latest tax

2171 | roll as homestead property shall include, in addition to the

2172 | amount of money required for an opening bid on nonhomestead

2173 | property, an amount equal to one-half of the latest assessed

2174 | value of the homestead. ~~Payment of one-half of the assessed~~

2175 | ~~value of the homestead property shall not be required if the tax~~

2176 | ~~certificate to which the application relates was sold prior to~~

2177 | ~~January 1, 1982.~~

2178 |           (7) On county-held certificates for which there are no

2179 | bidders at the public sale, the clerk shall enter the land on a

2180 | list entitled "lands available for taxes" and shall immediately

2181 | notify the county commission and all other persons holding

2182 | certificates against the property land that the property land is

2183 | available. During the first 90 days after the property land is

2184 | placed on the list ~~of lands available for taxes~~, the county may

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2185 purchase the land for the opening bid or may waive its rights to  
 2186 purchase the property. Thereafter, any person, the county, or  
 2187 any other governmental unit may purchase the property ~~land~~ from  
 2188 the clerk, without further notice or advertising, for the  
 2189 opening bid, except that if ~~when~~ the county or other  
 2190 governmental unit is the purchaser for its own use, the board of  
 2191 county commissioners may cancel omitted years' taxes, as  
 2192 provided under s. 197.447. If the county does not elect to  
 2193 purchase the property ~~land~~, the county must notify each legal  
 2194 titleholder of property contiguous to the property ~~land~~  
 2195 available for taxes, as provided in paragraph (4) (h), before  
 2196 expiration of the 90-day period. Interest on the opening bid  
 2197 continues to accrue through the month of sale as prescribed by  
 2198 s. 197.542.

2199 (8) Taxes may ~~shall~~ not be extended against parcels listed  
 2200 as lands available for taxes, but in each year the taxes that  
 2201 would have been due shall be treated as omitted years and added  
 2202 to the required minimum bid. Three years after the day the land  
 2203 was offered for public sale, the land shall escheat to the  
 2204 county in which it is located, free and clear. All tax  
 2205 certificates, accrued taxes, and liens of any nature against the  
 2206 property shall be deemed canceled as a matter of law and of no  
 2207 further legal force and effect, and the clerk shall execute an  
 2208 escheatment tax deed vesting title in the board of county  
 2209 commissioners of the county in which the land is located.

2210 (a) When a property escheats to the county under this  
 2211 subsection, the county is not subject to any liability imposed  
 2212 by chapter 376 or chapter 403 for preexisting soil or

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2213 groundwater contamination due solely to its ownership. However,  
2214 this subsection does not affect the rights or liabilities of any  
2215 past or future owners of the escheated property and does not  
2216 affect the liability of any governmental entity for the results  
2217 of its actions that create or exacerbate a pollution source.

2218 (b) The county and the Department of Environmental  
2219 Protection may enter into a written agreement for the  
2220 performance, funding, and reimbursement of the investigative and  
2221 remedial acts necessary for a property that escheats to the  
2222 county.

2223 (9) Consolidated applications on more than one tax  
2224 certificate are allowed, but a separate statement shall be  
2225 issued pursuant to subsection (4), and a separate tax deed shall  
2226 be issued pursuant to s. 197.552, for each parcel of property  
2227 shown on the tax certificate.

2228 (10) Any fees collected pursuant to this section shall be  
2229 refunded to the certificateholder in the event that the tax deed  
2230 sale is canceled for any reason.

2231 (11) For any property acquired under this section by the  
2232 county for the express purpose of providing infill housing, the  
2233 board of county commissioners may, in accordance with s.  
2234 197.447, cancel county-held tax certificates and omitted years'  
2235 taxes on such properties. Furthermore, the county may not  
2236 transfer a property acquired under this section specifically for  
2237 infill housing back to a taxpayer who failed to pay the  
2238 delinquent taxes or charges that led to the issuance of the tax  
2239 certificate or lien. For purposes of this subsection only, the  
2240 term "taxpayer" includes the taxpayer's family or any entity in



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2241 | which the taxpayer or taxpayer's family has any interest.  
 2242 |       Section 51. Section 197.542, Florida Statutes, is amended  
 2243 | to read:  
 2244 |       197.542 Sale at public auction.—  
 2245 |       (1) Real property ~~The lands~~ advertised for sale to the  
 2246 | highest bidder as a result of an application filed under s.  
 2247 | 197.502 shall be sold at public auction by the clerk of the  
 2248 | circuit court, or his or her deputy, of the county where the  
 2249 | property is ~~lands are~~ located on the date, at the time, and at  
 2250 | the location as set forth in the published notice, which must  
 2251 | ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
 2252 | ~~the time and place, the clerk shall read the notice of sale and~~  
 2253 | ~~shall offer the lands described in the notice for sale to the~~  
 2254 | ~~highest bidder for cash at public outcry.~~ The amount required to  
 2255 | redeem the tax certificate, plus the amounts paid by the holder  
 2256 | to the clerk ~~of the circuit court~~ in charges for costs of sale,  
 2257 | redemption of other tax certificates on the same property lands,  
 2258 | and all other costs to the applicant for tax deed, plus interest  
 2259 | ~~thereon~~ at the rate of 1.5 percent per month for the period  
 2260 | running from the month after the date of application for the  
 2261 | deed through the month of sale and costs incurred for the  
 2262 | service of notice provided for in s. 197.522(2), shall be  
 2263 | ~~considered~~ the bid of the certificateholder for the property. If  
 2264 | tax certificates exist or if delinquent taxes accrued subsequent  
 2265 | to the filing of the tax deed application, the amount required  
 2266 | to redeem such tax certificates or pay such delinquent taxes  
 2267 | must be included in the minimum bid. However, if the land to be  
 2268 | sold is assessed on the latest tax roll as homestead property,

2269 the bid of the certificateholder must ~~shall~~ be increased to  
 2270 include an amount equal to one-half of the assessed value of the  
 2271 homestead property as required by s. 197.502. If there are no  
 2272 higher bids, the property ~~land~~ shall be struck off and sold to  
 2273 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
 2274 amounts included in the minimum bid, the documentary stamp tax,  
 2275 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
 2276 ~~thereupon~~ be issued and recorded by the clerk.

2277 (2) ~~If there are other bids,~~ The certificateholder has  
 2278 ~~shall have~~ the right to bid as others present may bid, and the  
 2279 property shall be struck off and sold to the highest bidder. The  
 2280 high bidder shall post with the clerk a nonrefundable ~~cash~~  
 2281 deposit of 5 percent of the bid or \$200, whichever is greater,  
 2282 at the time of the sale, to be applied to the sale price at the  
 2283 time of full payment. Notice of the ~~this~~ deposit requirement  
 2284 must ~~shall~~ be posted at the auction site, and the clerk may  
 2285 require ~~that~~ bidders to show their willingness and ability to  
 2286 post the ~~cost~~ deposit. If full payment of the final bid and of  
 2287 documentary stamp tax and recording fees is not made within 24  
 2288 hours, excluding weekends and legal holidays, the clerk shall  
 2289 cancel all bids, readvertise the sale as provided in this  
 2290 section, and pay all costs of the sale from the deposit. Any  
 2291 remaining funds must be applied toward the opening bid. The  
 2292 clerk may refuse to recognize the bid of any person who has  
 2293 previously bid and refused, for any reason, to honor such bid.

2294 (3) If the sale is canceled for any reason, or the buyer  
 2295 fails to make full payment within the time required, the clerk  
 2296 shall immediately readvertise the sale to be held within ~~ne~~

2297 ~~later than~~ 30 days after the date the sale was canceled. Only  
 2298 one advertisement is necessary. ~~No further notice is required.~~  
 2299 The amount of the opening statutory ~~(opening)~~ bid shall be  
 2300 increased by the cost of advertising, additional clerk's fees as  
 2301 provided for in s. 28.24(21), and interest as provided for in  
 2302 subsection (1). This process must be repeated until the property  
 2303 is sold and the clerk receives full payment or the clerk does  
 2304 not receive any bids other than the bid of the  
 2305 certificateholder. The clerk must ~~shall~~ receive full payment  
 2306 before ~~prior to~~ the issuance of the tax deed.

2307 (4) (a) A clerk may conduct electronic tax deed sales in  
 2308 lieu of public outcry. The clerk must comply with the procedures  
 2309 provided in this chapter, except that electronic proxy bidding  
 2310 shall be allowed and the clerk may require bidders to advance  
 2311 sufficient funds to pay the deposit required by subsection (2).  
 2312 The clerk shall provide access to the electronic sale by  
 2313 computer terminals open to the public at a designated location.  
 2314 A clerk who conducts such electronic sales may receive  
 2315 electronic deposits and payments related to the sale. The  
 2316 portion of an advance deposit from a winning bidder required by  
 2317 subsection (2) shall, upon acceptance of the winning bid, be  
 2318 subject to the fee under s. 28.24(10).

2319 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~  
 2320 ~~to~~ restrict or limit the authority of a charter county to  
 2321 conduct ~~from conducting~~ electronic tax deed sales. In a charter  
 2322 county where the clerk of the circuit court does not conduct all  
 2323 electronic sales, the charter county shall be permitted to  
 2324 receive electronic deposits and payments related to sales it

2325 conducts, as well as to subject the winning bidder to a fee,  
 2326 consistent with the schedule in s. 28.24(10).

2327 (c) The costs of electronic tax deed sales shall be added  
 2328 to the charges for the costs of sale under subsection (1) and  
 2329 paid by the certificateholder when filing an application for a  
 2330 tax deed.

2331 Section 52. Subsection (2) of section 197.582, Florida  
 2332 Statutes, is amended to read:

2333 197.582 Disbursement of proceeds of sale.—

2334 (2) If the property is purchased for an amount in excess  
 2335 of the statutory bid of the certificateholder, the excess must  
 2336 ~~shall~~ be paid over and disbursed by the clerk. If the property  
 2337 purchased is homestead property and the statutory bid includes  
 2338 an amount equal to at least one-half of the assessed value of  
 2339 the homestead, that amount must ~~shall~~ be treated as excess and  
 2340 distributed in the same manner. The clerk shall distribute the  
 2341 excess to the governmental units for the payment of any lien of  
 2342 record held by a governmental unit against the property,  
 2343 including any tax certificates not incorporated in the tax deed  
 2344 application and omitted taxes, if any. If ~~In the event~~ the  
 2345 excess is not sufficient to pay all of such liens in full, the  
 2346 excess shall ~~then~~ be paid to each governmental unit pro rata.  
 2347 If, after all liens ~~of record~~ of the governmental units ~~upon the~~  
 2348 ~~property~~ are paid in full, there remains a balance of  
 2349 undistributed funds, the balance ~~of the purchase price~~ shall be  
 2350 retained by the clerk for the benefit of ~~the~~ persons described  
 2351 in s. 197.522(1)(a), except those persons described in s.  
 2352 197.502(4)(h), as their interests may appear. The clerk shall

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2353 mail notices to such persons notifying them of the funds held  
 2354 for their benefit. Any service charges, at the ~~same~~ rate ~~as~~  
 2355 prescribed in s. 28.24(10), and costs of mailing notices shall  
 2356 be paid out of the excess balance held by the clerk. Excess  
 2357 proceeds shall be held and disbursed in the same manner as  
 2358 unclaimed redemption moneys in s. 197.473. If ~~In the event~~  
 2359 excess proceeds are not sufficient to cover the service charges  
 2360 and mailing costs, the clerk shall receive the total amount of  
 2361 excess proceeds as a service charge.

2362 Section 53. Section 197.602, Florida Statutes, is amended  
 2363 to read:

2364 197.602 Reimbursement required in challenges to the  
 2365 validity of a tax deed ~~Party recovering land must refund taxes~~  
 2366 ~~paid and interest.-~~

2367 (1) If a party successfully challenges the validity of a  
 2368 tax deed in an action at law or equity, but the taxes for which  
 2369 the tax deed was sold were not paid before the tax deed was  
 2370 issued, the party shall pay to the party against whom the  
 2371 judgment or decree is entered:

2372 (a) The amount paid for the tax deed and all taxes paid  
 2373 upon the land, together with 12 percent interest thereon per  
 2374 year from the date of the issuance of the tax deed;

2375 (b) All legal expenses in obtaining the tax deed,  
 2376 including publication of notice and clerk's fees for issuing and  
 2377 recording the tax deed; and

2378 (c) The fair cash value of all maintenance and permanent  
 2379 improvements made upon the land by the holders under the tax  
 2380 deed. ~~If, in an action at law or in equity involving the~~

2381 ~~validity of any tax deed, the court holds that the tax deed was~~  
 2382 ~~invalid at the time of its issuance and that title to the land~~  
 2383 ~~therein described did not vest in the tax deed holder, then, if~~  
 2384 ~~the taxes for which the land was sold and upon which the tax~~  
 2385 ~~deed was issued had not been paid prior to issuance of the deed,~~  
 2386 ~~the party in whose favor the judgment or decree in the suit is~~  
 2387 ~~entered shall pay to the party against whom the judgment or~~  
 2388 ~~decree is entered the amount paid for the tax deed and all taxes~~  
 2389 ~~paid upon the land, together with 12-percent interest thereon~~  
 2390 ~~per year from the date of the issuance of the tax deed and all~~  
 2391 ~~legal expenses in obtaining the tax deed, including publication~~  
 2392 ~~of notice and clerk's fees for issuing and recording the tax~~  
 2393 ~~deed, and also the fair cash value of all permanent improvements~~  
 2394 ~~made upon the land by the holders under the tax deed.~~

2395 (2) In an action to challenge the validity of a tax deed,  
 2396 the prevailing party is entitled to all reasonable litigation  
 2397 expenses including attorney's fees.

2398 (3) The court shall determine the amount of the expenses  
 2399 for which a party shall be reimbursed. ~~and the fair cash value~~  
 2400 ~~of improvements shall be ascertained and found upon the trial of~~  
 2401 ~~the action, and~~ The tax deed holder or anyone holding under the  
 2402 tax deed has thereunder shall have a prior lien on upon the land  
 2403 for the payment of the expenses that must be reimbursed to such  
 2404 persons sums.

2405 Section 54. Section 192.0105, Florida Statutes, is amended  
 2406 to read:

2407 192.0105 Taxpayer rights.—There is created a Florida  
 2408 Taxpayer's Bill of Rights for property taxes and assessments to

2409 | guarantee that the rights, privacy, and property of the  
 2410 | taxpayers of this state are adequately safeguarded and protected  
 2411 | during tax levy, assessment, collection, and enforcement  
 2412 | processes administered under the revenue laws of this state. The  
 2413 | Taxpayer's Bill of Rights compiles, in one document, brief but  
 2414 | comprehensive statements that summarize the rights and  
 2415 | obligations of the property appraisers, tax collectors, clerks  
 2416 | of the court, local governing boards, the Department of Revenue,  
 2417 | and taxpayers. Additional rights afforded to payors of taxes and  
 2418 | assessments imposed under the revenue laws of this state are  
 2419 | provided in s. 213.015. The rights afforded taxpayers to assure  
 2420 | that their privacy and property are safeguarded and protected  
 2421 | during tax levy, assessment, and collection are available only  
 2422 | insofar as they are implemented in other parts of the Florida  
 2423 | Statutes or rules of the Department of Revenue. The rights so  
 2424 | guaranteed to state taxpayers in the Florida Statutes and the  
 2425 | departmental rules include:

2426 |       (1) THE RIGHT TO KNOW.—

2427 |       (a) The right to be sent a ~~mailed~~ notice of proposed  
 2428 | property taxes and proposed or adopted non-ad valorem  
 2429 | assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
 2430 | (13)(a), and 200.069). The notice must also inform the taxpayer  
 2431 | that the final tax bill may contain additional non-ad valorem  
 2432 | assessments (see s. 200.069(9)).

2433 |       (b) The right to notification of a public hearing on each  
 2434 | taxing authority's tentative budget and proposed millage rate  
 2435 | and advertisement of a public hearing to finalize the budget and  
 2436 | adopt a millage rate (see s. 200.065(2)(c) and (d)).

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2437 (c) The right to advertised notice of the amount by which  
2438 the tentatively adopted millage rate results in taxes that  
2439 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
2440 The right to notification ~~by first-class mail~~ of a comparison of  
2441 the amount of the taxes to be levied from the proposed millage  
2442 rate under the tentative budget change, compared to the previous  
2443 year's taxes, and also compared to the taxes that would be  
2444 levied if no budget change is made (see ss. 200.065(2)(b) and  
2445 200.069(2), (3), (4), and (8)).

2446 (d) The right that the adopted millage rate will not  
2447 exceed the tentatively adopted millage rate. If the tentative  
2448 rate exceeds the proposed rate, each taxpayer shall be mailed  
2449 notice comparing his or her taxes under the tentatively adopted  
2450 millage rate to the taxes under the previously proposed rate,  
2451 before a hearing to finalize the budget and adopt millage (see  
2452 s. 200.065(2)(d)).

2453 (e) The right to be sent notice by first-class mail of a  
2454 non-ad valorem assessment hearing at least 20 days before the  
2455 hearing with pertinent information, including the total amount  
2456 to be levied against each parcel. All affected property owners  
2457 have the right to appear at the hearing and to file written  
2458 objections with the local governing board (see s. 197.3632(4)(b)  
2459 and (c) and (10)(b)2.b.).

2460 (f) The right of an exemption recipient to be sent a  
2461 renewal application for that exemption, the right to a receipt  
2462 for homestead exemption claim when filed, and the right to  
2463 notice of denial of the exemption (see ss. 196.011(6),  
2464 196.131(1), 196.151, and 196.193(1)(c) and (5)).



2465 (g) The right, on property determined not to have been  
 2466 entitled to homestead exemption in a prior year, to notice of  
 2467 intent from the property appraiser to record notice of tax lien  
 2468 and the right to pay tax, penalty, and interest before a tax  
 2469 lien is recorded for any prior year (see s. 196.161(1)(b)).

2470 (h) The right to be informed during the tax collection  
 2471 process, including: notice of tax due; notice of back taxes;  
 2472 notice of late taxes and assessments and consequences of  
 2473 nonpayment; opportunity to pay estimated taxes and non-ad  
 2474 valorem assessments when the tax roll will not be certified in  
 2475 time; notice when interest begins to accrue on delinquent  
 2476 provisional taxes; notice of the right to prepay estimated taxes  
 2477 by installment; a statement of the taxpayer's estimated tax  
 2478 liability for use in making installment payments; and notice of  
 2479 right to defer taxes and non-ad valorem assessments on homestead  
 2480 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),  
 2481 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),  
 2482 193.1145(10)(a), and 197.254(1)).

2483 (i) The right to an advertisement in a newspaper listing  
 2484 names of taxpayers who are delinquent in paying tangible  
 2485 personal property taxes, with amounts due, and giving notice  
 2486 that interest is accruing at 18 percent and that, unless taxes  
 2487 are paid, warrants will be issued, prior to petition made with  
 2488 the circuit court for an order to seize and sell property (see  
 2489 s. 197.402(2)).

2490 (j) The right to be sent a mailed notice when a petition  
 2491 has been filed with the court for an order to seize and sell  
 2492 property and the right to be mailed notice, and to be served

2493 notice by the sheriff, before the date of sale, that application  
 2494 for tax deed has been made and property will be sold unless back  
 2495 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and  
 2496 197.522(1)(a) and (2)).

2497 (k) The right to have certain taxes and special  
 2498 assessments levied by special districts individually stated on  
 2499 the "Notice of Proposed Property Taxes and Proposed or Adopted  
 2500 Non-Ad Valorem Assessments" (see s. 200.069).

2501  
 2502 Notwithstanding the right to information contained in this  
 2503 subsection, under s. 197.122 property owners are held to know  
 2504 that property taxes are due and payable annually and are charged  
 2505 with a duty to ascertain the amount of current and delinquent  
 2506 taxes and obtain the necessary information from the applicable  
 2507 governmental officials.

2508 (2) THE RIGHT TO DUE PROCESS.—

2509 (a) The right to an informal conference with the property  
 2510 appraiser to present facts the taxpayer considers to support  
 2511 changing the assessment and to have the property appraiser  
 2512 present facts supportive of the assessment upon proper request  
 2513 of any taxpayer who objects to the assessment placed on his or  
 2514 her property (see s. 194.011(2)).

2515 (b) The right to petition the value adjustment board over  
 2516 objections to assessments, denial of exemption, denial of  
 2517 agricultural classification, denial of historic classification,  
 2518 denial of high-water recharge classification, disapproval of tax  
 2519 deferral, and any penalties on deferred taxes imposed for  
 2520 incorrect information willfully filed. Payment of estimated

2521 taxes does not preclude the right of the taxpayer to challenge  
 2522 his or her assessment (see ss. 194.011(3), 196.011(6) and  
 2523 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
 2524 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2525 (c) The right to file a petition for exemption or  
 2526 agricultural classification with the value adjustment board when  
 2527 an application deadline is missed, upon demonstration of  
 2528 particular extenuating circumstances for filing late (see ss.  
 2529 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

2530 (d) The right to prior notice of the value adjustment  
 2531 board's hearing date and the right to the hearing within 4 hours  
 2532 of scheduled time (see s. 194.032(2)).

2533 (e) The right to notice of date of certification of tax  
 2534 rolls and receipt of property record card if requested (see ss.  
 2535 193.122(2) and (3) and 194.032(2)).

2536 (f) The right, in value adjustment board proceedings, to  
 2537 have all evidence presented and considered at a public hearing  
 2538 at the scheduled time, to be represented by an attorney or  
 2539 agent, to have witnesses sworn and cross-examined, and to  
 2540 examine property appraisers or evaluators employed by the board  
 2541 who present testimony (see ss. 194.034(1) (a) and (c) and (4),  
 2542 and 194.035(2)).

2543 (g) The right to be sent ~~mailed~~ a timely written decision  
 2544 by the value adjustment board containing findings of fact and  
 2545 conclusions of law and reasons for upholding or overturning the  
 2546 determination of the property appraiser, and the right to  
 2547 advertised notice of all board actions, including appropriate  
 2548 narrative and column descriptions, in brief and nontechnical

2549 language (see ss. 194.034(2) and 194.037(3)).

2550 (h) The right at a public hearing on non-ad valorem  
 2551 assessments or municipal special assessments to provide written  
 2552 objections and to provide testimony to the local governing board  
 2553 (see ss. 197.3632(4)(c) and 170.08).

2554 (i) The right to bring action in circuit court to contest  
 2555 a tax assessment or appeal value adjustment board decisions to  
 2556 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
 2557 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2558 (3) THE RIGHT TO REDRESS.—

2559 (a) The right to discounts for early payment on all taxes  
 2560 and non-ad valorem assessments collected by the tax collector,  
 2561 except for partial payments as defined in s. 197.374, the right  
 2562 to pay installment payments with discounts, and the right to pay  
 2563 delinquent personal property taxes under a ~~an~~ installment  
 2564 payment program when implemented by the county tax collector  
 2565 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and  
 2566 197.4155).

2567 (b) The right, upon filing a challenge in circuit court  
 2568 and paying taxes admitted in good faith to be owing, to be  
 2569 issued a receipt and have suspended all procedures for the  
 2570 collection of taxes until the final disposition of the action  
 2571 (see s. 194.171(3)).

2572 (c) The right to have penalties reduced or waived upon a  
 2573 showing of good cause when a return is not intentionally filed  
 2574 late, and the right to pay interest at a reduced rate if the  
 2575 court finds that the amount of tax owed by the taxpayer is  
 2576 greater than the amount the taxpayer has in good faith admitted

2577 and paid (see ss. 193.072(4) and 194.192(2)).

2578 (d) The right to a refund when overpayment of taxes has  
 2579 been made under specified circumstances (see ss. 193.1145(8)(e)  
 2580 and 197.182(1)).

2581 (e) The right to an extension to file a tangible personal  
 2582 property tax return upon making proper and timely request (see  
 2583 s. 193.063).

2584 (f) The right to redeem real property and redeem tax  
 2585 certificates at any time before full payment for a tax deed is  
 2586 made to the clerk of the court, including documentary stamps and  
 2587 recording fees ~~issued~~, and the right to have tax certificates  
 2588 canceled if sold where taxes had been paid or if other error  
 2589 makes it void or correctable. Property owners have the right to  
 2590 be free from contact by a certificateholder for 2 years after  
 2591 April 1 of the year the tax certificate is issued (see ss.  
 2592 197.432(13) and (14) ~~(14) and (15)~~, 197.442(1), 197.443, and  
 2593 197.472(1) and (6) ~~(7)~~).

2594 (g) The right of the taxpayer, property appraiser, tax  
 2595 collector, or the department, as the prevailing party in a  
 2596 judicial or administrative action brought or maintained without  
 2597 the support of justiciable issues of fact or law, to recover all  
 2598 costs of the administrative or judicial action, including  
 2599 reasonable attorney's fees, and of the department and the  
 2600 taxpayer to settle such claims through negotiations (see ss.  
 2601 57.105 and 57.111).

2602 (4) THE RIGHT TO CONFIDENTIALITY.—

2603 (a) The right to have information kept confidential,  
 2604 including federal tax information, ad valorem tax returns,

2605 social security numbers, all financial records produced by the  
 2606 taxpayer, Form DR-219 returns for documentary stamp tax  
 2607 information, and sworn statements of gross income, copies of  
 2608 federal income tax returns for the prior year, wage and earnings  
 2609 statements (W-2 forms), and other documents (see ss. 192.105,  
 2610 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2611 (b) The right to limiting access to a taxpayer's records by a  
 2612 property appraiser, the Department of Revenue, and the Auditor  
 2613 General only to those instances in which it is determined that  
 2614 such records are necessary to determine either the  
 2615 classification or the value of taxable nonhomestead property  
 2616 (see s. 195.027(3)).

2617 Section 55. Paragraph (d) of subsection (3) of section  
 2618 194.011, Florida Statutes, is amended to read:

2619 194.011 Assessment notice; objections to assessments.—

2620 (3) A petition to the value adjustment board must be in  
 2621 substantially the form prescribed by the department.

2622 Notwithstanding s. 195.022, a county officer may not refuse to  
 2623 accept a form provided by the department for this purpose if the  
 2624 taxpayer chooses to use it. A petition to the value adjustment  
 2625 board shall describe the property by parcel number and shall be  
 2626 filed as follows:

2627 (d) The petition may be filed, as to valuation issues, at  
 2628 any time during the taxable year on or before the 25th day  
 2629 following the mailing of notice by the property appraiser as  
 2630 provided in subsection (1). With respect to an issue involving  
 2631 the denial of an exemption, an agricultural or high-water  
 2632 recharge classification application, an application for

2633 classification as historic property used for commercial or  
 2634 certain nonprofit purposes, or a deferral, the petition must be  
 2635 filed at any time during the taxable year on or before the 30th  
 2636 day following the mailing of the notice by the property  
 2637 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
 2638 196.193 or notice by the tax collector under s. 197.2425  
 2639 ~~197.253~~.

2640 Section 56. Subsection (1) of section 194.013, Florida  
 2641 Statutes, is amended to read:

2642 194.013 Filing fees for petitions; disposition; waiver.—

2643 (1) If so required by resolution of the value adjustment  
 2644 board, a petition filed pursuant to s. 194.011 shall be  
 2645 accompanied by a filing fee to be paid to the clerk of the value  
 2646 adjustment board in an amount determined by the board not to  
 2647 exceed \$15 for each separate parcel of property, real or  
 2648 personal, covered by the petition and subject to appeal.  
 2649 However, no such filing fee may be required with respect to an  
 2650 appeal from the disapproval of homestead exemption under s.  
 2651 196.151 or from the denial of tax deferral under s. 197.2425  
 2652 ~~197.253~~. Only a single filing fee shall be charged under this  
 2653 section as to any particular parcel of property despite the  
 2654 existence of multiple issues and hearings pertaining to such  
 2655 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)  
 2656 or (f), a single filing fee shall be charged. Such fee shall be  
 2657 calculated as the cost of the special magistrate for the time  
 2658 involved in hearing the joint petition and shall not exceed \$5  
 2659 per parcel. Said fee is to be proportionately paid by affected  
 2660 parcel owners.

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2661 Section 57. Subsection (12) of section 196.011, Florida  
 2662 Statutes, is amended to read:

2663 196.011 Annual application required for exemption.—

2664 (12) Notwithstanding subsection (1), if ~~when~~ the owner of  
 2665 property otherwise entitled to a religious exemption from ad  
 2666 valorem taxation fails to timely file an application for  
 2667 exemption, and because of a misidentification of property  
 2668 ownership on the property tax roll the owner is not properly  
 2669 notified of the tax obligation by the property appraiser and the  
 2670 tax collector, the owner of the property may file an application  
 2671 for exemption with the property appraiser. The property  
 2672 appraiser must consider the application, and if he or she  
 2673 determines the owner of the property would have been entitled to  
 2674 the exemption had the property owner timely applied, the  
 2675 property appraiser must grant the exemption. Any taxes assessed  
 2676 on such property shall be canceled, and if paid, refunded. Any  
 2677 tax certificates outstanding on such property shall be canceled  
 2678 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2679 Section 58. Section 197.603, Florida Statutes, is created  
 2680 to read:

2681 197.603 Declaration of legislative findings and intent.—

2682 The Legislature finds that the state has a strong interest in  
 2683 ensuring due process and public confidence in a uniform, fair,  
 2684 efficient, and accountable collection of property taxes by  
 2685 county tax collectors. Therefore, tax collections shall be  
 2686 supervised by the Department of Revenue pursuant to s.  
 2687 195.002(1). The Legislature intends that the property tax  
 2688 collection authorized by this chapter under s. 9(a), Art. VII of



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2689 the State Constitution be free from the influence or the  
2690 appearance of influence of the local governments that levy  
2691 property taxes and receive property tax revenues.

2692 Section 59. Sections 197.202, 197.242, 197.304, 197.3041,  
2693 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
2694 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2695 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
2696 repealed.

2697 Section 60. This act shall take effect July 1, 2011.