

By the Committee on Fiscal Resource and Senator Rossin

314-1835A-99

1 A bill to be entitled
2 An act relating to property taxes; amending s.
3 197.432, F.S.; prohibiting holders of tax
4 certificates from contacting the owner of the
5 property upon which a tax certificate is issued
6 until the expiration of a specified time;
7 providing a penalty; amending s. 197.482, F.S.;
8 providing for the date to begin timing a
9 limitation on a tax certificate; providing an
10 effective date.

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

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14 Section 1. Subsections (14) and (15) of section
15 197.432, Florida Statutes, 1998 Supplement, are amended to
16 read:

17 197.432 Sale of tax certificates for unpaid taxes.--

18 (14) The holder of a tax certificate may not directly,
19 through an agent, or otherwise initiate contact with the owner
20 of property upon which he or she holds a tax certificate to
21 encourage or demand payment until 2 years have elapsed since
22 April 1 of the year of issuance of the tax certificate.

23 (15) Any holder of a tax certificate who, prior to the
24 date 2 years after April 1 of the year of issuance of the tax
25 certificate, initiates, or whose agent initiates, contact with
26 the property owner upon which he or she holds a certificate
27 encouraging or demanding payment may be barred by the tax
28 collector from bidding at a tax certificate sale. Unfair or
29 deceptive contact by the holder of a tax certificate to a
30 property owner to obtain payment is an unfair and deceptive
31 trade practice, as referenced in s. 501.204(1), regardless of

1 whether the tax certificate is redeemed ~~holder of the tax~~
2 ~~certificate redeems the tax certificate~~. Such unfair or
3 deceptive contact is actionable under ss. 501.2075-501.211. If
4 the property owner ~~holder of the tax certificate~~ later redeems
5 the certificate in reliance on the deceptive or unfair
6 practice, the unfair or deceptive contact is actionable under
7 applicable laws prohibiting fraud.

8 Section 2. Subsection (1) of section 197.482, Florida
9 Statutes, is amended to read:

10 197.482 Limitation upon lien of tax certificate.--

11 (1) After the expiration of 7 years from the date of
12 issuance, which is the date of the first day of the tax
13 certificate sale as advertised under s. 197.432, of a tax
14 certificate, if a tax deed has not been applied for on the
15 property covered by the certificate, and no other
16 administrative or legal proceeding has existed of record, the
17 tax certificate is null and void, and the tax collector shall
18 cancel the tax certificate, noting the date of the
19 cancellation of the tax certificate upon all appropriate
20 records in his or her office. The tax collector shall
21 complete the cancellation by entering opposite the record of
22 the 7-year-old tax certificate a notation in substantially the
23 following form: "Canceled by Act of 1973 Florida Legislature."
24 All certificates outstanding July 1, 1973, shall have a life
25 of 20 years from the date of issue. This subsection does not
26 apply to deferred payment tax certificates.

27 Section 3. This act shall take effect July 1, 1999.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
SB 986

The committee substitute corrects two misstatements in current law which refer to the "holder of a tax certificate" when the reference is to the property owner. It also provides that the date of issuance of a tax certificate is the date of the first day of the tax certificate sale.