

29 relating to applications for tax deeds; providing notice
 30 requirements; providing payment requirements; authorizing
 31 the tax collector to charge a fee to cover the costs to
 32 the tax collector for electronic tax deed programs or
 33 services; authorizing the tax collector to charge the
 34 county a fee for tax deed applications; deleting opening
 35 bid requirements for the sale of tax deeds on homestead
 36 property when the applicant is holder of a tax
 37 certificate; revising conditions for the escheat of
 38 property to a county; amending s. 197.542, F.S.; deleting
 39 bid requirements relating to the purchase of homestead
 40 property at public auction; limiting the circumstances
 41 under which a tax deed sale may be canceled; amending s.
 42 197.522, F.S.; providing notice requirements for the sale
 43 of homestead property due to nonpayment of taxes; creating
 44 s. 197.146, F.S.; authorizing tax collectors to issue
 45 certificates of correction to tax rolls and outstanding
 46 delinquent taxes for uncollectable personal property
 47 accounts; requiring the tax collector to notify the
 48 property appraiser; providing construction; creating ss.
 49 197.2421 and 197.2423, F.S., transferring, renumbering,
 50 and amending ss. 197.253, 197.303, and 197.3071, F.S., and
 51 amending ss. 197.243, 197.252, 197.254, 197.262, 197.263,
 52 197.272, 197.282, 197.292, 197.301, and 197.312, F.S.;
 53 revising, updating, and consolidating provisions of ch.
 54 197, F.S., relating to deferral of tax payments for real
 55 property, homestead property, recreational and commercial
 56 working waterfront property, and affordable rental

57 | property; creating s. 197.4725, F.S.; providing
 58 | authorization and requirements for purchase of county-held
 59 | tax certificates; specifying required amounts to be paid;
 60 | providing for fees; providing for electronic services;
 61 | amending s. 192.0105, F.S.; providing conditions under
 62 | which a taxpayer is deemed to have waived a right to know;
 63 | providing that the right to a discount for the early
 64 | payment of taxes does not apply to certain partial
 65 | payments of taxes; clarifying a taxpayer's right to redeem
 66 | real property and tax certificates; clarifying that a
 67 | property owner may not be contacted by the holder of a tax
 68 | certificate for 2 years following the date the certificate
 69 | is issued; providing that s. 197.122, F.S., applies in
 70 | certain circumstances; providing for the obligation of the
 71 | property owner to obtain certain information; correcting
 72 | cross-references; amending ss. 194.011, 194.013, and
 73 | 196.011, F.S.; correcting cross-references; creating s.
 74 | 197.603, F.S.; providing legislative intent; repealing s.
 75 | 197.202, F.S., relating to destruction of 20-year-old tax
 76 | receipts; repealing s. 197.242, F.S., relating to a short
 77 | title; repealing ss. 197.304, 197.3041, 197.3042,
 78 | 197.3043, 197.3044, 197.3045, 197.3046, 197.3047, 197.307,
 79 | 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
 80 | 197.3077, 197.3078, and 197.3079, F.S., relating to
 81 | deferrals of tax payments; providing an effective date.

82 |
 83 | Be It Enacted by the Legislature of the State of Florida:
 84 |

85 Section 1. Section 95.051, Florida Statutes, is amended to
 86 read:

87 95.051 When limitations tolled.—

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

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

91 (b) Use by the person to be sued of a false name that is
 92 unknown to the person entitled to sue so that process cannot be
 93 served on the person to be sued.

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

96 (d) The adjudicated incapacity, before the cause of action
 97 accrued, of the person entitled to sue. In any event, the action
 98 must be begun within 7 years after the act, event, or occurrence
 99 giving rise to the cause of action.

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

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

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

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

108 (i) ~~(h)~~ The minority or previously adjudicated incapacity
 109 of the person entitled to sue during any period of time in which
 110 a parent, guardian, or guardian ad litem does not exist, has an
 111 interest adverse to the minor or incapacitated person, or is
 112 adjudicated to be incapacitated to sue; except with respect to

113 the statute of limitations for a claim for medical malpractice
 114 as provided in s. 95.11. In any event, the action must be begun
 115 within 7 years after the act, event, or occurrence giving rise
 116 to the cause of action.

117
 118 Paragraphs (a)-(c) shall not apply if service of process or
 119 service by publication can be made in a manner sufficient to
 120 confer jurisdiction to grant the relief sought. This section
 121 shall not be construed to limit the ability of any person to
 122 initiate an action within 30 days of the lifting of an automatic
 123 stay issued in a bankruptcy action as is provided in 11 U.S.C.
 124 s. 108(c).

125 (2) No disability or other reason shall toll the running
 126 of any statute of limitations except those specified in this
 127 section, s. 95.091, the Florida Probate Code, or the Florida
 128 Guardianship Law.

129 Section 2. Subsection (7) of section 196.1995, Florida
 130 Statutes, is amended to read:

131 196.1995 Economic development ad valorem tax exemption.—

132 (7) The authority to grant exemptions under this section
 133 expires ~~will expire~~ 10 years after the date such authority was
 134 approved in an election, but such authority may be renewed for
 135 subsequent another 10-year periods if each 10-year renewal is
 136 approved ~~period~~ in a referendum called and held pursuant to this
 137 section.

138 Section 3. Section 197.102, Florida Statutes, is amended
 139 to read:

140 197.102 Definitions.—

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

143 (a) "Awarded" means the time when the tax collector or a
 144 designee determines and announces verbally or through the
 145 closing of the bid process in an electronic auction that a buyer
 146 has placed the winning bid at a tax certificate sale.

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

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

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

156 (e) "Random number generator" means a computational device
 157 that generates a sequence of numbers that lack any pattern and
 158 is used to resolve a tie when multiple bidders have bid the same
 159 lowest amount by assigning a number to each of the tied bidders
 160 and randomly determining which one of those numbers is the
 161 winner.

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

169 (g) ~~(4)~~ "Tax notice" means the paper or electronic tax bill
 170 sent to taxpayers for payment of any taxes or special
 171 assessments collected pursuant to this chapter, or the bill sent
 172 to taxpayers for payment of the total of ad valorem taxes and
 173 non-ad valorem assessments collected pursuant to s. 197.3632.

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

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

178 (2) ~~(7)~~ If when a local government uses the method ~~set~~
 179 ~~forth~~ in s. 197.3632 to levy, collect, or enforce a non-ad
 180 valorem assessment, the following definitions ~~shall~~ apply:

181 (a) "Ad valorem tax roll" means the roll prepared by the
 182 property appraiser and certified to the tax collector for
 183 collection.

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

187 Section 4. Section 197.122, Florida Statutes, is amended
 188 to read:

189 197.122 Lien of taxes; ~~dates~~; application.—

190 (1) All taxes imposed pursuant to the State Constitution
 191 and laws of this state shall be a first lien, superior to all
 192 other liens, on any property against which the taxes have been
 193 assessed and shall continue in full force from January 1 of the
 194 year the taxes were levied until discharged by payment or until
 195 barred under chapter 95. If ~~All personal property tax liens, to~~
 196 ~~the extent that~~ the property to which the lien applies cannot be

197 | located in the county or ~~to the extent that~~ the sale of the
 198 | property is insufficient to pay all delinquent taxes, interest,
 199 | fees, and costs due, a personal property tax lien shall apply ~~be~~
 200 | ~~liens~~ against all other personal property of the taxpayer in the
 201 | county. However, a lien ~~such liens~~ against other personal
 202 | property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
 203 | has been sold, and is ~~such liens~~ against other personal property
 204 | ~~shall be~~ subordinate to any valid prior or subsequent liens
 205 | against such other property. An ~~No~~ act of omission or commission
 206 | on the part of a ~~any~~ property appraiser, tax collector, board of
 207 | county commissioners, clerk of the circuit court, or county
 208 | comptroller, or their deputies or assistants, or newspaper in
 209 | which an ~~any~~ advertisement of sale may be published does not
 210 | ~~shall operate to~~ defeat the payment of taxes, interest, fees,
 211 | and costs due and; ~~but any acts of omission or commission~~ may be
 212 | corrected at any time by the ~~officer or~~ party responsible ~~for~~
 213 | ~~them~~ in the same ~~like~~ manner as provided by law for performing
 214 | acts in the first place. Amounts, ~~and when~~ so corrected ~~they~~
 215 | shall be considered ~~construed as~~ valid ab initio and do not
 216 | ~~shall in no way affect any process by law for the enforcement of~~
 217 | the collection of the ~~any~~ tax. All owners of property are ~~shall~~
 218 | ~~be~~ held to know that taxes are due and payable annually and are
 219 | responsible for ~~charged with the duty of~~ ascertaining the amount
 220 | of current and delinquent taxes and paying them before April 1
 221 | of the year following the year in which taxes are assessed. A ~~No~~
 222 | sale or conveyance of real or personal property for nonpayment
 223 | of taxes may not ~~shall~~ be held invalid except upon proof that:
 224 | (a) The property was not subject to taxation;

225 (b) The taxes were ~~had been~~ paid before the sale of
 226 personal property; or

227 (c) The real property was ~~had been~~ redeemed before receipt
 228 by the clerk of the court of full payment for the execution and
 229 delivery of a deed based upon a certificate issued for
 230 nonpayment of taxes, including all recording fees and
 231 documentary stamps.

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

235 (3) A property appraiser shall ~~may also~~ correct a material
 236 mistake of fact relating to an essential condition of the
 237 subject property to reduce an assessment that ~~if to do so~~
 238 requires only the exercise of judgment as to the effect of the
 239 mistake of fact on the assessed or taxable value ~~of that mistake~~
 240 ~~of fact.~~

241 (a) As used in this subsection, the term "an essential
 242 condition of the subject property" includes ~~means a~~
 243 ~~characteristic of the subject parcel, including only:~~

- 244 1. Environmental restrictions, zoning restrictions, or
- 245 restrictions on permissible use;
- 246 2. Acreage;
- 247 3. Wetlands or other environmental lands that are or have
- 248 been restricted in use because of ~~such~~ environmental features;
- 249 4. Access to usable land;
- 250 5. Any characteristic of the subject parcel which
- 251 ~~characteristic,~~ in the property appraiser's opinion, caused the
- 252 appraisal to be clearly erroneous; or

253 6. Depreciation of the property that was based on a latent
 254 defect of the property which existed but was not readily
 255 discernible by inspection on January 1, but not depreciation
 256 ~~resulting~~ from any other cause.

257 (b) The material mistake of fact must ~~may~~ be corrected by
 258 the property appraiser, in the same ~~like~~ manner as provided by
 259 law for performing the act in the first place, only within 1
 260 year after the approval of the tax roll pursuant to s. 193.1142.
 261 ~~If, and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab
 262 initio and does not affect ~~in no way affects any process by law~~
 263 ~~for the enforcement of~~ the collection of the any tax. If the
 264 ~~such a~~ correction results in a refund of taxes paid on the basis
 265 of an erroneous assessment included ~~contained~~ on the current
 266 year's tax roll ~~for years beginning January 1, 1999, or later,~~
 267 the property appraiser, ~~at his or her option,~~ may request that
 268 the department to pass upon the refund request pursuant to s.
 269 197.182 or may submit the correction and refund order directly
 270 to the tax collector ~~for action~~ in accordance with the notice
 271 provisions of s. 197.182(2). Corrections to tax rolls for
 272 previous ~~prior~~ years which ~~would~~ result in refunds must be made
 273 pursuant to s. 197.182.

274 Section 5. Section 197.123, Florida Statutes, is amended
 275 to read:

276 197.123 ~~Correcting~~ Erroneous returns; notification of
 277 property appraiser.—If a any tax collector has reason to believe
 278 that a any taxpayer has filed an erroneous or incomplete
 279 statement of her or his personal property or has not disclosed
 280 ~~returned the full amount of all of~~ her or his property subject

281 to taxation, the collector must ~~shall~~ notify the property
 282 appraiser of the erroneous or incomplete statement.

283 Section 6. Section 197.146, Florida Statutes, is created
 284 to read:

285 197.146 Uncollectable personal property taxes; correction
 286 of tax roll.-A tax collector who determines that a tangible
 287 personal property account is uncollectable may issue a
 288 certificate of correction for the current tax roll and any prior
 289 tax rolls. The tax collector shall notify the property appraiser
 290 that the account is invalid, and the assessment may not be
 291 certified for a future tax roll. An uncollectable account
 292 includes, but is not limited to, an account on property that was
 293 originally assessed but cannot be found to seize and sell for
 294 the payment of taxes and includes other personal property of the
 295 owner as identified pursuant to s. 197.413(8) and (9).

296 Section 7. Section 197.162, Florida Statutes, is amended
 297 to read:

298 197.162 Tax discount payment periods ~~Discounts; amount and~~
 299 ~~time.-~~

300 (1) For ~~On~~ all taxes assessed on the county tax rolls and
 301 collected by the county tax collector, discounts for payments
 302 made before delinquency ~~early payment thereof~~ shall be at the
 303 rate of 4 percent in the month of November or at any time within
 304 30 days after the sending ~~mailing~~ of the original tax notice; 3
 305 percent in the following month of December; 2 percent in the
 306 following month of January; 1 percent in the following month of
 307 February; and zero percent in the following month of March or
 308 within 30 days prior to the date of delinquency if the date of

309 delinquency is after April 1.

310 (2) If ~~When~~ a taxpayer makes a request to have the
 311 original tax notice corrected, the discount rate for early
 312 payment applicable at the time of the request ~~for correction is~~
 313 ~~made~~ shall apply for 30 days after the sending ~~mailing~~ of the
 314 corrected tax notice.

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

319 (4) If the ~~For the purposes of this section, when a~~
 320 discount period ends on a Saturday, Sunday, or legal holiday,
 321 the discount period, including the zero percent period, shall be
 322 extended to the next working day, if payment is delivered to the
 323 a designated collection office of the tax collector.

324 Section 8. Subsections (2) and (4) of section 197.172,
 325 Florida Statutes, are amended to read:

326 197.172 Interest rate; calculation and minimum.-

327 (2) The maximum rate of interest on a tax certificate is
 328 ~~shall be~~ 18 percent per year. ~~†~~ However, a tax certificate may
 329 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory interest
 330 ~~charge~~ as provided by s. 197.472(2) may not be levied during the
 331 60-day period following ~~of time from~~ the date of delinquency,
 332 except for the 3 percent mandatory interest charged ~~charge~~ under
 333 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
 334 ~~shall bear interest nor shall the mandatory charge as provided~~
 335 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
 336 ~~provided herein, except as to those tax certificates upon which~~

337 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
 338 ~~been collected and paid.~~

339 (4) Interest shall be calculated ~~Except as provided in s.~~
 340 ~~197.262 with regard to deferred payment tax certificates,~~
 341 ~~interest to be accrued pursuant to this chapter shall be~~
 342 ~~calculated monthly~~ from the first day of each month.

343 Section 9. Subsections (1), (2), and (3) of section
 344 197.182, Florida Statutes, are amended to read:

345 197.182 Department of Revenue to pass upon and order
 346 refunds.—

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

- 352 1. ~~When~~ An overpayment has been made.
- 353 2. ~~When~~ A payment has been made when no tax was due.
- 354 3. ~~When~~ A bona fide controversy exists between the tax
 355 collector and the taxpayer as to the liability of the taxpayer
 356 for the payment of the tax claimed to be due, the taxpayer pays
 357 the amount claimed by the tax collector to be due, and it is
 358 finally adjudged by a court of competent jurisdiction that the
 359 taxpayer was not liable for the payment of the tax or any part
 360 thereof.

361 4. ~~When~~ A payment for a delinquent tax has been made in
 362 error by a taxpayer to the tax collector due to application of
 363 payment to an erroneous parcel or misinformation provided by the
 364 property appraiser or tax collector and, if, within 12 ~~24~~ months

365 after ~~of~~ the date of the erroneous payment and before ~~prior to~~
 366 any transfer of the assessed property to a third party for
 367 consideration, the party seeking a refund makes demand for
 368 reimbursement of the erroneous payment upon the owner of the
 369 property on which the taxes were erroneously paid and
 370 reimbursement of the erroneous payment is not received within 45
 371 days after such demand. The demand for reimbursement must ~~shall~~
 372 be sent by certified mail, return receipt requested, and a copy
 373 of the demand must ~~thereof shall~~ be sent to the tax collector.
 374 If the payment was made in error by the taxpayer because of an
 375 error in the tax notice sent to the taxpayer, refund must be
 376 made as provided in paragraph (d) ~~subparagraph (b)2~~.

377 5. A payment for a tax that has not become delinquent, has
 378 been made in error by a taxpayer to the tax collector due to the
 379 application of the payment to an erroneous parcel or
 380 misinformation provided by the property appraiser or tax
 381 collector, and within 18 months after the date of the erroneous
 382 payment and before any transfer of the assessed property to a
 383 third party for consideration, the party seeking a refund makes
 384 a demand for reimbursement of the erroneous payment upon the
 385 owner of the property on which the taxes were erroneously paid
 386 and reimbursement of the erroneous payment is not received
 387 within 45 days after such demand. The demand for reimbursement
 388 must be sent by certified mail, return receipt requested, and a
 389 copy of the demand must be sent to the tax collector. If the
 390 payment was made in error by the taxpayer because of an error in
 391 the tax notice sent to the taxpayer, refund must be made as
 392 provided in paragraph (d).

393 6.5. ~~A~~ ~~When any payment is has been~~ made for a tax
 394 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or
 395 amended or is ~~are~~ subsequently determined to be void under s.
 396 197.443.

397 (b)1. ~~These~~ Refunds that have been ordered by a court and
 398 ~~these~~ refunds that do not result from changes made in the
 399 assessed value on a tax roll certified to the tax collector
 400 shall be made directly by the tax collector without order from
 401 the department and shall be made from undistributed funds
 402 without approval of the various taxing authorities.

403 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
 404 retained by the tax collector unless a written claim for a
 405 refund is received from the taxpayer. Overpayments of more than
 406 \$10 ~~over \$5~~ resulting from taxpayer error, if identified
 407 ~~determined~~ within 12 months ~~the 4-year period of limitation,~~
 408 shall ~~are to~~ be automatically refunded to the taxpayer. Such
 409 refunds do not require approval from the department.

410 (d)2. ~~If~~ ~~When~~ a payment has been made in error by a
 411 taxpayer ~~to the tax collector~~ because of an error in the tax
 412 notice sent to the taxpayer, refund must be made directly by the
 413 tax collector and does not require approval from the department.
 414 At the request of the taxpayer, the amount paid in error may be
 415 applied by the tax collector to the taxes for which the taxpayer
 416 is ~~actually~~ liable.

417 (e) ~~(e)~~ Claims for refunds shall be made in accordance with
 418 the rules of the department. A ~~No~~ refund may not ~~shall~~ be
 419 granted unless a claim for the refund is made ~~therefor~~ within 4
 420 years after ~~of~~ January 1 of the tax year for which the taxes

421 were paid.

422 (f)~~(d)~~ Upon receipt of the department's written denial of
 423 a ~~the~~ refund, the tax collector shall issue the denial in
 424 writing to the taxpayer.

425 (g)~~(e)~~ If funds are available from current receipts ~~and,~~
 426 subject to subsection (3) and, ~~if~~ a refund is approved, the
 427 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
 428 after a claim for refund is made, unless the tax collector,
 429 property appraiser, or department states good cause for
 430 remitting the refund after that date. The time periods ~~times~~
 431 stated in this paragraph and paragraphs (i) ~~(f)~~ through (l) ~~(j)~~
 432 are directory and may be extended by a maximum of an additional
 433 60 days if good cause is stated.

434 (h)~~(f)~~ If the taxpayer contacts the property appraiser
 435 first, the property appraiser shall refer the taxpayer to the
 436 tax collector.

437 (i)~~(g)~~ If a correction to the roll by the property
 438 appraiser is required as a condition for the refund, the tax
 439 collector shall, within 30 days, advise the property appraiser
 440 of the taxpayer's application for a refund and forward the
 441 application to the property appraiser.

442 (j)~~(h)~~ The property appraiser has 30 days after receipt of
 443 the form from the tax collector to correct the roll if a
 444 correction is permissible by law. Within ~~After~~ the 30-day period
 445 ~~30 days,~~ the property appraiser shall ~~immediately~~ advise the tax
 446 collector in writing of whether ~~or not~~ the roll has been
 447 corrected and state, ~~stating~~ the reasons why the roll was
 448 corrected or not corrected.

449 (k) ~~(i)~~ If the refund requires ~~is not one that can be~~
 450 ~~directly acted upon by the tax collector, for which an order~~
 451 ~~from the department is required,~~ the tax collector shall forward
 452 the claim for refund to the department upon receipt of the
 453 correction from the property appraiser or 30 days after the
 454 claim for refund, whichever occurs first. This provision does
 455 not apply to corrections resulting in refunds of less than
 456 \$2,500 ~~\$400~~, which the tax collector shall make directly~~7~~
 457 without order from the department~~7~~ ~~and~~ from undistributed funds~~7~~
 458 ~~and may make~~ without approval of the various taxing authorities.

459 (l) ~~(j)~~ The department shall approve or deny a claim for a
 460 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~
 461 ~~tax collector the claim from the tax collector for refund,~~
 462 unless good cause is stated for delaying the approval or denial
 463 beyond that date.

464 (m) ~~(k)~~ Subject to and after meeting the requirements of s.
 465 194.171 and this section, an action to contest a denial of
 466 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
 467 the date the tax collector sends ~~issues~~ the denial to the
 468 taxpayer~~7~~ ~~which notice must be sent by certified mail, or 4~~
 469 ~~years after January 1 of the year for which the taxes were paid,~~
 470 ~~whichever is later.~~ The tax collector may send notice of the
 471 denial electronically or by postal mail. Electronic transmission
 472 may be used only with the express consent of the property owner.
 473 If the notice of denial is sent electronically and is returned
 474 as undeliverable, a second notice must be sent by postal mail.
 475 However, the original electronic transmission is the official
 476 mailing for purpose of this section.

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

480 (2)~~(a)~~ If ~~When~~ the department orders a refund, the
 481 department ~~it~~ shall forward a copy of its order to the tax
 482 collector who shall ~~then~~ determine the pro rata share due by
 483 each taxing authority. The tax collector shall make the refund
 484 from undistributed funds held for that taxing authority and
 485 shall identify such refund as a reduction in the next
 486 distribution. If the undistributed funds are not sufficient for
 487 the refund, the tax collector shall notify the taxing authority
 488 of the shortfall. The taxing authority shall: ~~and certify to the~~
 489 ~~county, the district school board, each municipality, and the~~
 490 ~~governing body of each taxing district, their pro rata shares of~~
 491 ~~such refund, the reason for the refund, and the date the refund~~
 492 ~~was ordered by the department.~~

493 ~~(b) The board of county commissioners, the district school~~
 494 ~~board, each municipality, and the governing body of each taxing~~
 495 ~~district shall comply with the order of the department in the~~
 496 ~~following manner:~~

497 ~~1. Authorize the tax collector to make refund from~~
 498 ~~undistributed funds held for that taxing authority by the tax~~
 499 ~~collector;~~

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

503 (b)~~3.~~ Notify the tax collector that the taxing authority
 504 does not have funds currently available and provide for the

505 payment of the refund in its budget for the next ~~ensuing~~ year
 506 ~~funds for the payment of the refund.~~

507 (3) A refund ordered by the department pursuant to this
 508 section shall be made by the tax collector in one aggregate
 509 amount composed of all the pro rata shares of the several taxing
 510 authorities concerned, except that a partial refund is allowed
 511 if ~~when~~ one or more of the taxing authorities concerned do not
 512 have funds currently available to pay their pro rata shares of
 513 the refund and this would cause an unreasonable delay in the
 514 total refund. A statement by the tax collector explaining the
 515 refund shall accompany the refund payment. If ~~When~~ taxes become
 516 delinquent as a result of a refund pursuant to subparagraph
 517 (1) (a) 5. ~~subparagraph (1) (a) 4.~~ or paragraph (1) (d) subparagraph
 518 ~~(1) (b) 2.~~, the tax collector shall notify the property owner that
 519 the taxes have become delinquent and that a tax certificate will
 520 be sold if the taxes are not paid within 30 days after the date
 521 of delinquency.

522 Section 10. Subsections (1), (3), and (5) of section
 523 197.222, Florida Statutes, are amended to read:

524 197.222 Prepayment of estimated tax by installment
 525 method.—

526 (1) Taxes collected pursuant to this chapter may be
 527 prepaid in installments as provided in this section. A taxpayer
 528 may elect to prepay by installments for each tax notice for ~~with~~
 529 taxes estimated to be more than \$100. A taxpayer who elects to
 530 prepay ~~taxes~~ shall make payments based upon an estimated tax
 531 equal to the actual taxes levied upon the subject property in
 532 the prior year. To prepay by installments, the ~~Such~~ taxpayer

533 ~~must shall~~ complete and file an application for each tax notice
 534 ~~to prepay such taxes by installment~~ with the tax collector on or
 535 before April 30 ~~prior to May 1~~ of the year in which the taxpayer
 536 elects to prepay the taxes ~~in installments pursuant to this~~
 537 section. ~~The application shall be made on forms supplied by the~~
 538 ~~department and provided to the taxpayer by the tax collector.~~
 539 After submission of an initial application, a taxpayer is shall
 540 ~~be~~ required to submit additional annual applications as long
 541 as he or she continues to elect to prepay taxes in installments
 542 ~~pursuant to this section~~. However, if in any year the taxpayer
 543 does not so elect, reapplication is shall be required for a
 544 subsequent election ~~to do so~~. Installment payments shall be made
 545 according to the following schedule:

546 (a) The first payment of one-quarter of the total amount
 547 of estimated taxes due must shall be made by ~~not later than~~ June
 548 30 of the year in which the taxes are assessed. A 6-percent
 549 discount applied against the amount of the installment shall be
 550 granted for such payment. The tax collector may accept a late
 551 payment of the first installment through July 31, and the under
 552 ~~this paragraph within 30 days after June 30;~~ such late payment
 553 must be accompanied by a penalty of 5 percent of the amount of
 554 the installment due.

555 (b) The second payment of one-quarter of the total amount
 556 of estimated taxes must due shall be made by ~~not later than~~
 557 September 30 of the year in which the taxes are assessed. A 4.5-
 558 percent discount applied against the amount of the installment
 559 shall be granted for such payment.

560 (c) The third payment of one-quarter of the total amount

561 of estimated taxes due, plus one-half of any adjustment made
 562 pursuant to a determination of actual tax liability, must ~~shall~~
 563 be made by ~~not later than~~ December 31 of the year in which taxes
 564 are assessed. A 3 percent ~~3-percent~~ discount applied against the
 565 amount of the installment shall be granted for such payment.

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

572 (e) If ~~For purposes of this section,~~ when an installment
 573 due date falls on a Saturday, Sunday, or legal holiday, the due
 574 date for the installment is ~~shall be~~ the next working day, if
 575 the installment payment is delivered to a designated collection
 576 office of the tax collector. Taxpayers making such payment shall
 577 be entitled to the applicable discount rate authorized in this
 578 section.

579 (3) Upon receiving a taxpayer's application for
 580 participation in the prepayment installment plan, and ~~the tax~~
 581 ~~collector shall mail to the taxpayer a statement of the~~
 582 ~~taxpayer's estimated tax liability which shall be equal to the~~
 583 ~~actual taxes levied on the subject property in the preceding~~
 584 ~~year; such statement shall indicate the amount of each quarterly~~
 585 ~~installment after application of the discount rates provided in~~
 586 ~~this section, and a payment schedule, based upon the schedule~~
 587 ~~provided in this section and furnished by the department. for~~
 588 those taxpayers who participated in the prepayment installment

589 | plan ~~for~~ the previous year and who are not required to reapply,
 590 | the tax collector shall send a quarterly tax notice with the
 591 | discount rates provided in this section according to the payment
 592 | schedule provided by the department ~~the statement shall be~~
 593 | ~~mailed by June 1. During the first month that the tax roll is~~
 594 | ~~open for payment of taxes, the tax collector shall mail to the~~
 595 | ~~taxpayer a statement which shows the amount of the remaining~~
 596 | ~~installment payments to be made after application of the~~
 597 | ~~discount rates provided in this section.~~ The postage or cost of
 598 | electronic mailing shall be paid out of the general fund of the
 599 | county, upon statement of the costs ~~thereof~~ by the tax
 600 | collector.

601 | (5) Notice of the right to prepay taxes pursuant to this
 602 | section shall be provided with the notice of taxes. The ~~Such~~
 603 | notice shall inform the taxpayer of the right to prepay taxes in
 604 | installments, and ~~and~~ that application forms can be obtained from
 605 | the tax collector, and ~~shall state~~ that reapplication is not
 606 | necessary if the taxpayer participated in the prepayment
 607 | installment plan for the previous year. The application forms
 608 | shall be provided ~~by the department and shall be mailed by the~~
 609 | tax collector to those taxpayers requesting an application.

610 | Section 11. Subsections (3) and (9) of section 197.2301,
 611 | Florida Statutes, are amended to read:

612 | 197.2301 Payment of taxes prior to certified roll
 613 | procedure.—

614 | (3) Immediately upon receipt of the property appraiser's
 615 | certification under subsection (2), the tax collector shall
 616 | publish a notice ~~cause to be published~~ in a newspaper of general

617 circulation in the county ~~and shall prominently post at the~~
 618 ~~courthouse door a notice~~ that the tax roll will not be certified
 619 for collection before ~~prior to~~ January 1 and that payments of
 620 estimated taxes may be made ~~will be allowed~~ by those taxpayers
 621 who submit ~~tender~~ payment to the collector on or before December
 622 31.

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

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

629 (b) If the amount of overpayment is more than \$10 ~~\$5~~, the
 630 tax collector shall immediately refund to the person who paid
 631 the estimated tax the amount of overpayment. Department ~~of~~
 632 ~~Revenue~~ approval is ~~shall~~ not be required for such ~~the~~ refund ~~of~~
 633 ~~overpayment made pursuant to this subsection.~~

634 Section 12. Section 197.2421, Florida Statutes, is created
 635 to read:

636 197.2421 Property tax deferral.-

637 (1) If a property owner applies for a property tax
 638 deferral and meets the criteria established in this chapter, the
 639 tax collector shall approve the deferral of such ad valorem
 640 taxes and non-ad valorem assessments.

641 (2) Authorized property tax deferral programs are:

642 (a) Homestead tax deferral.

643 (b) Recreational and commercial working waterfront
 644 deferral.

645 (c) Affordable rental housing deferral.
 646 (3) Ad valorem taxes, non-ad valorem assessments, and
 647 interest deferred pursuant to this chapter shall constitute a
 648 priority lien and shall attach to the property in the same
 649 manner as other tax liens. Deferred taxes, assessments, and
 650 interest, however, shall be due, payable, and delinquent as
 651 provided in this chapter.

652 Section 13. Section 197.2423, Florida Statutes, is created
 653 to read:

654 197.2423 Application for property tax deferral;
 655 determination of approval or denial by tax collector.—

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

660 (2) Each applicant shall demonstrate compliance with the
 661 requirements for tax deferral.

662 (3) The application for deferral shall be made upon a form
 663 provided by the tax collector. The tax collector may require the
 664 applicant to submit other evidence and documentation deemed
 665 necessary in considering the application. The application form
 666 shall advise the applicant:

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

668 (b) Of the conditions which must be met to qualify for
 669 approval.

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

672 (d) That all tax deferrals pursuant to this section

673 constitute a lien on the applicant's property.

674 (4) Each application shall include a list of all
 675 outstanding liens on the property and the current value of each
 676 lien.

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

682 (6) The tax collector shall consider each annual
 683 application for a tax deferral within 45 days after the
 684 application is filed or as soon as practicable thereafter. The
 685 tax collector shall exercise reasonable discretion based upon
 686 applicable information available under this section. A tax
 687 collector who finds that the applicant is entitled to the tax
 688 deferral shall approve the application and maintain the deferral
 689 records until the tax lien is satisfied.

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

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

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

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

701 (b) The primary mortgage financing on the property is for
 702 an amount that exceeds 70 percent of the just value of the
 703 property.

704 (10) A tax collector who finds that the applicant is not
 705 entitled to the deferral shall send a notice of disapproval
 706 within 45 days after the date the application is filed, citing
 707 the reason for disapproval. The original notice of disapproval
 708 shall be sent to the applicant and shall advise the applicant of
 709 the right to appeal the decision to the value adjustment board
 710 and shall inform the applicant of the procedure for filing such
 711 an appeal.

712 Section 14. Section 197.253, Florida Statutes, is
 713 transferred, renumbered as section 197.2425, Florida Statutes,
 714 and amended to read:

715 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral
 716 application.—An appeal of a denied tax deferral must be made by
 717 the property owner

718 ~~(1) The application for deferral shall be made upon a form~~
 719 ~~prescribed by the department and furnished by the county tax~~
 720 ~~collector. The application form shall be signed upon oath by the~~
 721 ~~applicant before an officer authorized by the state to~~
 722 ~~administer oaths. The tax collector may, in his or her~~
 723 ~~discretion, require the applicant to submit such other evidence~~
 724 ~~and documentation as deemed necessary by the tax collector in~~
 725 ~~considering the application. The application form shall advise~~
 726 ~~the applicant of the manner in which interest is computed. Each~~
 727 ~~application form shall contain an explanation of the conditions~~
 728 ~~to be met for approval and the conditions under which deferred~~

729 ~~taxes and interest become due, payable, and delinquent. Each~~
730 ~~application shall clearly state that all deferrals pursuant to~~
731 ~~this act shall constitute a lien on the applicant's homestead.~~

732 ~~(2)(a) The tax collector shall consider each annual~~
733 ~~application for homestead tax deferral within 30 days of the day~~
734 ~~the application is filed or as soon as practicable thereafter. A~~
735 ~~tax collector who finds that the applicant is entitled to the~~
736 ~~tax deferral shall approve the application and file the~~
737 ~~application in the permanent records. A tax collector who finds~~
738 ~~the applicant is not entitled to the deferral shall send a~~
739 ~~notice of disapproval within 30 days of the filing of the~~
740 ~~application, giving reasons therefor to the applicant, either by~~
741 ~~personal delivery or by registered mail to the mailing address~~
742 ~~given by the applicant and shall make return in the manner in~~
743 ~~which such notice was served upon the applicant upon the~~
744 ~~original notice thereof and file among the permanent records of~~
745 ~~the tax collector's office. The original notice of disapproval~~
746 ~~sent to the applicant shall advise the applicant of the right to~~
747 ~~appeal the decision of the tax collector to the value adjustment~~
748 ~~board and shall inform the applicant of the procedure for filing~~
749 ~~such an appeal.~~

750 ~~(b) Appeals of the decision of the tax collector to the~~
751 ~~value adjustment board shall be in writing on a form prescribed~~
752 ~~by the department and furnished by the tax collector. The ~~Such~~~~
753 ~~appeal must ~~shall~~ be filed with the value adjustment board~~
754 ~~within 30 ~~20~~ days after the notice of disapproval is sent to the~~
755 ~~applicant's receipt of the notice of disapproval. The value~~
756 ~~adjustment board shall review the application and the evidence~~

757 presented to the tax collector ~~upon which the applicant based~~
 758 ~~his or her claim for tax deferral~~ and, at the election of the
 759 applicant, shall hear the applicant in person, or by agent on
 760 the applicant's behalf, on his or her right to ~~homestead~~ tax
 761 deferral. The value adjustment board shall reverse the decision
 762 of the tax collector and grant a homestead tax deferral ~~to the~~
 763 ~~applicant~~, if in its judgment the applicant is entitled to the
 764 tax deferral thereto, or shall affirm the decision of the tax
 765 collector. An ~~Such~~ action by ~~of~~ the value adjustment board is
 766 ~~shall be~~ final unless the applicant or tax collector files a de
 767 novo proceeding for a declaratory judgment or other appropriate
 768 proceeding in the circuit court of the county in which the
 769 property is located ~~or other lienholder~~, within 15 days after
 770 ~~from~~ the date of the decision ~~disapproval of the application by~~
 771 ~~the board~~, ~~files in the circuit court of the county in which the~~
 772 ~~property is located~~, a proceeding for a declaratory judgment or
 773 other appropriate proceeding.

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

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

781 ~~(5) If such proof has not been furnished with a prior~~
 782 ~~application, each applicant shall furnish proof of fire and~~
 783 ~~extended coverage insurance in an amount which is in excess of~~
 784 ~~the sum of all outstanding liens and deferred taxes and interest~~

785 ~~with a loss payable clause to the county tax collector.~~

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

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

791 Section 15. Section 197.243, Florida Statutes, is amended
 792 to read:

793 197.243 Definitions relating to homestead property tax
 794 deferral Act.—

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

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

802 Section 16. Section 197.252, Florida Statutes, is amended
 803 to read:

804 197.252 Homestead tax deferral.—

805 (1) Any person who is entitled to claim homestead tax
 806 exemption under ~~the provisions of s. 196.031(1) may~~ apply ~~elect~~
 807 ~~to defer payment of a portion of the combined total of the ad~~
 808 ~~valorem taxes, and any non-ad valorem assessments, and interest~~
 809 ~~which would be covered by a tax certificate sold under this~~
 810 ~~chapter levied on that person's homestead by filing an annual~~
 811 ~~application for tax deferral with the county tax collector on or~~
 812 ~~before January 31 following the year in which the taxes and non-~~

813 ~~ad valorem assessments are assessed.~~ Any applicant who is
 814 entitled to receive the homestead tax exemption but has waived
 815 it for any reason shall furnish, ~~with the application for tax~~
 816 ~~deferral,~~ a certificate of eligibility to receive the exemption.
 817 Such certificate shall be prepared by the county property
 818 appraiser upon request of the taxpayer. ~~It shall be the burden~~
 819 ~~of each applicant to affirmatively demonstrate compliance with~~
 820 ~~the requirements of this section.~~

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

824 1. That which would be covered by a tax certificate sold
 825 under this chapter otherwise due and payable on the applicant's
 826 homestead pursuant to s. 197.333 which exceeds 5 percent of the
 827 applicant's household household's income for the prior calendar
 828 year if the applicant is younger than 65 years old;

829 2. That exceeds 3 percent of the applicant's household
 830 income for the prior calendar year if the applicant is 65 years
 831 old or older; or

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

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

834 b. Is less than the designated amount for the additional
 835 homestead exemption under s. 196.075 and the applicant is 65
 836 years old or older. ~~If any such applicant's household income for~~
 837 ~~the prior calendar year is less than \$10,000, approval of such~~
 838 ~~application shall defer such ad valorem taxes plus non-ad~~
 839 ~~valorem assessments in their entirety.~~

840 ~~(b) If the applicant is 65 years of age or older, approval~~

841 ~~of the application shall defer that portion of the ad valorem~~
 842 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
 843 ~~the applicant's household income for the prior calendar year. If~~
 844 ~~any applicant's household income for the prior calendar year is~~
 845 ~~less than \$10,000, or is less than the amount of the household~~
 846 ~~income designated for the additional homestead exemption~~
 847 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~
 848 ~~older, approval of the application shall defer the ad valorem~~
 849 ~~taxes plus non-ad valorem assessments in their entirety.~~

850 (b)(e) The household income of an applicant who applies
 851 for a tax deferral before the end of the calendar year in which
 852 the taxes and non-ad valorem assessments are assessed shall be
 853 for the current year, adjusted to reflect estimated income for
 854 the full calendar year period. The estimate of a full year's
 855 household income shall be made by multiplying the household
 856 income received to the date of application by a fraction, the
 857 numerator being 365 and the denominator being the number of days
 858 expired in the calendar year to the date of application.

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

863 ~~(a) If the total amount of deferred taxes, non-ad valorem~~
 864 ~~assessments, and interest plus the total amount of all other~~
 865 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~
 866 ~~assessed value of the homestead, or~~

867 ~~(b) If the primary mortgage financing on the homestead is~~
 868 ~~for an amount which exceeds 70 percent of the assessed value of~~

869 ~~the homestead.~~

870 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
 871 ~~interest deferred under this act shall accrue interest at a rate~~
 872 ~~equal to the semiannually compounded rate of one-half of 1~~
 873 ~~percent plus the average yield to maturity of the long-term~~
 874 ~~fixed-income portion of the Florida Retirement System~~
 875 ~~investments as of the end of the quarter preceding the date of~~
 876 ~~the sale of the deferred payment tax certificates; however, the~~
 877 ~~interest rate may not exceed 7 percent.~~

878 ~~(5) The taxes, non-ad valorem assessments, and interest~~
 879 ~~deferred pursuant to this act shall constitute a prior lien and~~
 880 ~~shall attach as of the date and in the same manner and be~~
 881 ~~collected as other liens for taxes, as provided for under this~~
 882 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~
 883 ~~and interest shall only be due, payable, and delinquent as~~
 884 ~~provided in this act.~~

885 Section 17. Section 197.303, Florida Statutes, is
 886 transferred, renumbered as section 197.2524, Florida Statutes,
 887 and amended to read:

888 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
 889 and commercial working waterfront properties and affordable
 890 rental housing property.—

891 (1) This section applies to: ~~The board of county~~
 892 ~~commissioners of any county or the governing authority of any~~
 893 ~~municipality may adopt an ordinance to allow for ad valorem tax~~
 894 ~~deferrals for~~

895 (a) Recreational and commercial working waterfront
 896 properties if the owners are engaging in the operation,

897 rehabilitation, or renovation of such properties in accordance
 898 with guidelines established in this section.

899 (b) Affordable rental housing, if the owners are engaging
 900 in the operation, rehabilitation, or renovation of such
 901 properties in accordance with the guidelines provided in part VI
 902 of chapter 420.

903 (2) The board of county commissioners of any county or the
 904 governing authority of a the municipality may adopt an by
 905 ordinance to may authorize the deferral of ad valorem taxes
 906 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~
 907 ~~commercial working waterfront~~ properties described in subsection
 908 (1).

909 (3) The ordinance shall designate the percentage or amount
 910 of the deferral and the type and location of the working
 911 ~~waterfront property and, including the type of public lodging~~
 912 ~~establishments, for which deferrals may be granted, which may~~
 913 ~~include any property meeting the provisions of s. 342.07(2),~~
 914 ~~which property may require the property be further required to~~
 915 be located within a particular geographic area or areas of the
 916 county or municipality. For property defined in s. 342.07(2) as
 917 "recreational and commercial working waterfront," the ordinance
 918 may specify the type of public lodging establishments that
 919 qualify.

920 (4) The ordinance must specify that such deferrals apply
 921 only to taxes or assessments levied by the unit of government
 922 granting the deferral. However, a deferral may not be granted
 923 for the deferrals do not apply, however, to taxes or non-ad
 924 ~~valorem assessments defined in s. 197.3632(1)(d) levied for the~~

925 payment of bonds or for ~~to~~ taxes authorized by a vote of the
 926 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
 927 Constitution.

928 (5) The ordinance must specify that any deferral granted
 929 remains in effect regardless of any change in the authority of
 930 the county or municipality to grant the deferral. In order to
 931 retain the deferral, ~~however,~~ the use and ownership of the
 932 property ~~as a working waterfront~~ must remain as it was when the
 933 deferral was granted for ~~be maintained over~~ the period in ~~for~~
 934 which the deferral remains ~~is granted~~.

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

939 1. The community redevelopment agency has previously
 940 issued instruments of indebtedness that are secured by increment
 941 revenues on deposit in the community redevelopment trust fund;
 942 and

943 2. Those instruments of indebtedness are associated with
 944 the real property applying for the deferral.

945 (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the
 946 ~~tax~~ deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes
 947 in excess of ~~equal to~~ the amount that must be deposited into the
 948 community redevelopment trust fund by the entity granting the
 949 deferral based upon the taxable value of the property upon which
 950 the deferral is being granted. Once all instruments of
 951 indebtedness that existed at the time the deferral was
 952 originally granted are no longer outstanding or have otherwise

953 | been defeased, ~~the provisions of~~ this paragraph shall no longer
 954 | apply.

955 | (c) If a portion of the taxes on a property were not
 956 | eligible for deferral under ~~because of the provisions of~~
 957 | paragraph (b), the community redevelopment agency shall notify
 958 | the property owner and the tax collector 1 year before the debt
 959 | instruments that prevented said taxes from being deferred are no
 960 | longer outstanding or otherwise defeased.

961 | (d) The tax collector shall notify a community
 962 | redevelopment agency of any tax deferral that has been granted
 963 | on property located within the community redevelopment area of
 964 | that agency.

965 | (e) Issuance of debt obligation after the date a deferral
 966 | has been granted shall not reduce the amount of taxes eligible
 967 | for deferral.

968 | Section 18. Section 197.3071, Florida Statutes, is
 969 | transferred, renumbered as section 197.2526, Florida Statutes,
 970 | and amended to read:

971 | 197.2526 ~~197.3071~~ Eligibility for tax deferral for
 972 | affordable rental housing property.—The tax deferral authorized
 973 | by s. 197.2524 ~~this section~~ is applicable only on a pro rata
 974 | basis to the ad valorem taxes levied on residential units within
 975 | a property which meet the following conditions:

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

980 | (2) Units that are occupied by extremely-low-income

981 persons, very-low-income persons, low-income persons, or
 982 moderate-income persons as these terms are defined in s.
 983 420.0004.

984 Section 19. Section 197.254, Florida Statutes, is amended
 985 to read:

986 197.254 Annual notification to taxpayer.—

987 (1) The tax collector shall notify the taxpayer of each
 988 parcel appearing on the real property assessment roll of the
 989 right to defer payment of taxes and non-ad valorem assessments
 990 and interest on homestead property pursuant to s. 197.252.
 991 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~
 992 ~~the back of envelopes used for mailing the notice of taxes~~
 993 ~~provided for by s. 197.322(3). Such notice of the right to defer~~
 994 ~~payment of taxes and non-ad valorem assessments shall read:~~

995
 996 NOTICE TO TAXPAYERS ENTITLED
 997 TO HOMESTEAD EXEMPTION
 998

999 ~~"If your income is low enough to meet certain conditions,~~
 1000 ~~you may qualify for a deferred tax payment plan on homestead~~
 1001 ~~property. An application to determine eligibility is available~~
 1002 ~~in the county tax collector's office."~~

1003 (2) On or before November 1 of each year, the tax
 1004 collector shall notify each taxpayer to whom a tax deferral has
 1005 been previously granted of the accumulated sum of deferred
 1006 taxes, non-ad valorem assessments, and interest outstanding.

1007 Section 20. Section 197.262, Florida Statutes, is amended
 1008 to read:

1009 197.262 Deferred payment tax certificates.-
 1010 (1) ~~The tax collector shall notify each local governing~~
 1011 ~~body of the amount of taxes and non-ad valorem assessments~~
 1012 ~~deferred which would otherwise have been collected for such~~
 1013 ~~governing body. The county shall then,~~ At a the time of the tax
 1014 certificate sale held pursuant to s. 197.432, the tax collector
 1015 shall strike to the county each certificate on property for
 1016 which taxes have been deferred off to the county. Certificates
 1017 issued pursuant to this section are exempt from the public sale
 1018 of tax certificates held pursuant to s. 197.432 or s. 197.4725.
 1019 (2) The certificates so held by the county shall bear
 1020 interest at a rate equal to the semiannually compounded rate of
 1021 0.5 percent plus the average yield to maturity of the long-term
 1022 fixed-income portion of the Florida Retirement System
 1023 investments as of the end of the quarter preceding the date of
 1024 the sale of the deferred payment tax certificates. ~~;~~ However, the
 1025 interest rate may not exceed 7 ~~9.5~~ percent.
 1026 Section 21. Section 197.263, Florida Statutes, is amended
 1027 to read:
 1028 197.263 Change in ownership or use of property.-
 1029 (1) If ~~In the event that~~ there is a change in use or
 1030 ownership of tax-deferred property such that the owner is no
 1031 longer eligible for the tax deferral granted ~~entitled to claim~~
 1032 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
 1033 or the owner ~~such person~~ fails to maintain the required fire and
 1034 extended insurance coverage, the total amount of deferred taxes
 1035 and interest for all ~~previous~~ years shall be due and payable
 1036 November 1 of the year in which the change ~~in use~~ occurs or on

1037 | the date failure to maintain insurance occurs. Payment ~~and~~ shall
 1038 | be delinquent on April 1 of the year following the year in which
 1039 | the change in use or failure to maintain insurance occurs.

1040 | However, if the change in ownership is to a surviving spouse and
 1041 | the spouse is eligible to maintain the tax deferral on such
 1042 | property, the surviving spouse may continue the deferment of
 1043 | previously deferred taxes and interest pursuant to this chapter.

1044 | ~~(2) In the event that there is a change in ownership of~~
 1045 | ~~tax-deferred property, the total amount of deferred taxes and~~
 1046 | ~~interest for all previous years shall be due and payable on the~~
 1047 | ~~date the change in ownership takes place and shall be delinquent~~
 1048 | ~~on April 1 following said date. When, however, the change in~~
 1049 | ~~ownership is to a surviving spouse and such spouse is eligible~~
 1050 | ~~to claim homestead exemption on such property pursuant to s.~~
 1051 | ~~196.031(1), such surviving spouse may continue the deferment of~~
 1052 | ~~previously deferred taxes and interest pursuant to the~~
 1053 | ~~provisions of this act.~~

1054 | (2)~~(3)~~ Whenever the property appraiser discovers that
 1055 | there has been a change in the ownership or use of property
 1056 | which has been granted a tax deferral, the property appraiser
 1057 | shall notify the tax collector in writing of the date such
 1058 | change occurs, and the tax collector shall collect any taxes,
 1059 | assessments, and interest due ~~or delinquent.~~

1060 | (3)~~(4)~~ During any year in which the total amount of
 1061 | deferred taxes, interest, assessments, and all other unsatisfied
 1062 | liens on the homestead exceeds 85 percent of the just assessed
 1063 | value of the homestead, the tax collector shall immediately
 1064 | notify the owner ~~of the property on which taxes and interest~~

1065 ~~have been deferred~~ that the portion of taxes, and interest, and
 1066 assessments which exceeds 85 percent of the just assessed value
 1067 of the homestead is ~~shall be~~ due and payable within 30 days
 1068 after ~~of receipt of~~ the notice is sent. Failure to pay the
 1069 amount due causes ~~shall cause~~ the total amount of deferred
 1070 taxes, and interest, and assessments to become delinquent.

1071 ~~(4)-(5)~~ Each year, upon notification, each owner of
 1072 property on which taxes, and interest, and assessments have been
 1073 deferred shall submit to the tax collector a list of, and the
 1074 current value of, all outstanding liens on the owner's
 1075 homestead. Failure to respond to this notification within 30
 1076 days shall cause the total amount of deferred taxes, and
 1077 interest, and assessments to become payable within 30 days.

1078 ~~(5)-(6)~~ If ~~In the event~~ deferred taxes, interest, and
 1079 assessments become delinquent ~~under this chapter, then on or~~
 1080 ~~before June 1 following the date the taxes become delinquent,~~
 1081 the tax collector shall sell a tax certificate for the
 1082 delinquent taxes, and interest, and assessments in the manner
 1083 provided by s. 197.432.

1084 Section 22. Section 197.272, Florida Statutes, is amended
 1085 to read:

1086 197.272 Prepayment of deferred taxes.—

1087 ~~(1)~~ All or part of the deferred taxes and accrued interest
 1088 may at any time be paid to the tax collector. by:

1089 ~~(a) The owner of the property or the spouse of the owner.~~

1090 ~~(b) The next of kin of the owner, heir of the owner, child~~
 1091 ~~of the owner, or any person having or claiming a legal or~~
 1092 ~~equitable interest in the property, provided no objection is~~

1093 ~~made by the owner within 30 days after the tax collector~~
 1094 ~~notifies the owner of the fact that such payment has been~~
 1095 ~~tendered.~~

1096 ~~(2) Any partial payment that is less than the total amount~~
 1097 ~~due must be equal to the amount of the deferred taxes, interest,~~
 1098 ~~assessments, and for 1 or more full years made pursuant to this~~
 1099 ~~section shall be applied first to accrued interest.~~

1100 Section 23. Section 197.282, Florida Statutes, is amended
 1101 to read:

1102 197.282 Distribution of payments.—When any deferred taxes,
 1103 assessments, or interest is collected, the tax collector shall
 1104 maintain a record of the payment, ~~setting forth a description of~~
 1105 ~~the property and the amount of taxes or interest collected for~~
 1106 ~~such property.~~ The tax collector shall distribute payments
 1107 received in accordance with the procedures for distribution of
 1108 ad valorem taxes, non-ad valorem assessments, or redemption
 1109 moneys as prescribed in this chapter.

1110 Section 24. Section 197.292, Florida Statutes, is amended
 1111 to read:

1112 197.292 Construction.—~~Nothing in This chapter does not~~
 1113 ~~prohibit: act shall be construed to prevent~~

1114 (1) The collection of personal property taxes that ~~which~~
 1115 become a lien against tax-deferred property;;

1116 (2) Defer payment of special assessments to benefited
 1117 property other than those specifically allowed to be deferred;;
 1118 or

1119 (3) Affect any provision of any mortgage or other
 1120 instrument relating to property requiring a person to pay ad

1121 valorem taxes or non-ad valorem assessments.

1122 Section 25. Section 197.301, Florida Statutes, is amended
1123 to read:

1124 197.301 Penalties.—

1125 (1) The following penalties shall be imposed on any person
1126 who willfully files incorrect information for a tax deferral
1127 required under s. 197.252 or s. 197.263 which is incorrect:

1128 (a) The ~~Such~~ person shall pay the total amount of deferred
1129 taxes, non-ad valorem assessments subject to collection pursuant
1130 to the uniform method of collection set forth in s. 197.3632,
1131 and interest ~~deferred~~, which amount shall immediately become
1132 due.†

1133 (b) The ~~Such~~ person shall be disqualified from filing a
1134 ~~homestead~~ tax deferral application for the next 3 years.† ~~and~~

1135 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
1136 the total amount of deferred taxes, non-ad valorem assessments
1137 subject to collection pursuant to the uniform method of
1138 collection set forth in s. 197.3632, and interest ~~deferred~~.

1139 (2) Any person against whom the penalties prescribed in
1140 this section have been imposed may appeal the penalties imposed
1141 to the value adjustment board within 30 days after said
1142 penalties are imposed.

1143 Section 26. Section 197.312, Florida Statutes, is amended
1144 to read:

1145 197.312 Payment by mortgagee.—If any mortgagee elects
1146 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax
1147 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
1148 the right to foreclose.

1149 Section 27. Section 197.322, Florida Statutes, is amended
 1150 to read:

1151 197.322 Delivery of ad valorem tax and non-ad valorem
 1152 assessment rolls; notice of taxes; publication and mail.—

1153 (1) The property appraiser shall deliver to the tax
 1154 collector the certified assessment roll along with his or her
 1155 warrant and recapitulation sheet.

1156 (2) The tax collector shall on November 1, or as soon as
 1157 the assessment roll is open for collection, publish a notice in
 1158 a local newspaper that the tax roll is open for collection.

1159 (3) Within 20 working days after receipt of the certified
 1160 ad valorem tax roll and the non-ad valorem assessment rolls, the
 1161 tax collector shall send mail to each taxpayer appearing on such
 1162 ~~said~~ rolls, whose ~~post office~~ address is known to him or her, a
 1163 tax notice stating the amount of current taxes due, ~~from the~~
 1164 ~~taxpayer and, if applicable, the fact that back taxes remain~~
 1165 ~~unpaid and advising the taxpayer of the discounts allowed for~~
 1166 ~~early payment, and that delinquent taxes are outstanding, if~~
 1167 applicable. Pursuant to s. 197.3632, the form of the notice of
 1168 non-ad valorem assessments and notice of ad valorem taxes shall
 1169 be in the form specified as provided in s. 197.3635 ~~and no other~~
 1170 ~~form shall be used, notwithstanding the provisions of s.~~
 1171 195.022. The tax collector may send such notice electronically
 1172 or by postal mail. Electronic transmission may be used only with
 1173 the express consent of the property owner. Electronic
 1174 transmission of tax notices may be sent earlier but may not be
 1175 sent later than the postal mailing of the notices. If the notice
 1176 of taxes is sent electronically and is returned as

1177 undeliverable, a second notice shall be sent by postal mail.
 1178 However, the original electronic transmission is the official
 1179 mailing for purpose of this section. A discount period may not
 1180 be extended due to a tax bill being returned as undeliverable
 1181 electronically or by postal mail. The postage for mailing or the
 1182 cost of electronic transmission shall be paid out of the general
 1183 fund of each local governing board, upon statement of the amount
 1184 ~~thereof~~ by the tax collector.

1185 Section 28. Section 197.332, Florida Statutes, is amended
 1186 to read:

1187 197.332 Duties of tax collectors; branch offices.—

1188 (1) The tax collector has the authority and obligation to
 1189 collect all taxes as shown on the tax roll by the date of
 1190 delinquency or to collect delinquent taxes, interest, and costs,
 1191 by sale of tax certificates on real property and by seizure and
 1192 sale of personal property. The tax collector may perform such
 1193 duties by use of contracted services or products or by
 1194 electronic means. The use of contracted services, products, or
 1195 vendors does not diminish the responsibility or liability of the
 1196 tax collector to perform such duties pursuant to law. The tax
 1197 collector ~~may shall be allowed to~~ collect the cost of contracted
 1198 services and reasonable attorney's fees and court costs in
 1199 actions on proceedings to recover delinquent taxes, interest,
 1200 and costs.

1201 (2) A county tax collector may establish one or more
 1202 branch offices by acquiring title to real property or by lease
 1203 agreement. The tax collector may staff and equip such branch
 1204 offices to conduct state business, or if authorized to do so by

1205 resolution of the county governing body conduct county business
 1206 pursuant to s. (1)(k), Art. VIII the State Constitution. The
 1207 department shall rely on the tax collector's determination that
 1208 a branch office is necessary and shall base its approval of the
 1209 tax collector's budget in accordance with the procedures of s.
 1210 195.087(2).

1211 Section 29. Section 197.343, Florida Statutes, is amended
 1212 to read:

1213 197.343 Tax notices; additional notice required.—

1214 (1) An additional tax notice shall be sent, electronically
 1215 or by postal mail, mailed by April 30 to each taxpayer whose
 1216 payment has not been received. Electronic transmission of the
 1217 additional tax notice may be used only with the express consent
 1218 of the property owner. If the electronic transmission is
 1219 returned as undeliverable, a second notice must be sent by
 1220 postal mail. However, the original electronic transmission is
 1221 the official notice for the purposes of this subsection. The
 1222 notice shall include a description of the property and a
 1223 statement that if the taxes are not paid:

1224 (a) For real property, a tax certificate may be sold; and

1225 (b) For tangible personal property, the property may be
 1226 sold ~~the following statement: If the taxes for ... (year) ... on~~
 1227 ~~your property are not paid in full, a tax certificate will be~~
 1228 ~~sold for the delinquent taxes, and your property may be sold at~~
 1229 ~~a future date. Contact the tax collector's office at once.~~

1230 ~~(2) A duplicate of the additional tax notice required by~~
 1231 ~~subsection (1) shall be mailed to a condominium unit owner's~~
 1232 ~~condominium association or to a mobile home owner's homeowners'~~

1233 ~~association as defined in s. 723.075 if the association has~~
 1234 ~~filed with the tax collector a written request and included a~~
 1235 ~~description of the land. The tax collector is authorized to~~
 1236 ~~charge a reasonable fee for the cost of this service.~~

1237 (2)~~(3)~~ When the taxes under s. 193.481 on subsurface
 1238 rights ~~have~~ become delinquent and a tax certificate is to be
 1239 sold under this chapter, a notice of the delinquency shall be
 1240 sent given by first-class mail to the owner of the fee to which
 1241 these subsurface rights are attached. The additional notice may
 1242 be transmitted electronically only with the express consent of
 1243 the fee owner. If the electronic transmission is returned as
 1244 undeliverable, a second notice must be sent by postal mail.
 1245 However, the original electronic transmission is the official
 1246 notice for the purposes of this subsection. On the day of the
 1247 tax sale, the fee owner shall have the right to purchase the tax
 1248 certificate at the maximum rate of interest provided by law
 1249 before bids are accepted for the sale of such certificate.

1250 (3)~~(4)~~ The tax collector shall send mail such additional
 1251 notices as he or she considers proper and necessary or as may be
 1252 required by reasonable rules of the department. An additional
 1253 notice may be transmitted electronically only with the express
 1254 consent of the property owner. If the notice of taxes is sent
 1255 electronically and is returned as undeliverable, a second notice
 1256 shall be sent by postal mail. However, the original electronic
 1257 transmission is the official mailing for purpose of this
 1258 section.

1259 Section 30. Subsections (1) and (2) of section 197.344,
 1260 Florida Statutes, are amended to read:

1261 197.344 Lienholders; receipt of notices and delinquent
 1262 taxes.—

1263 (1) When requested in writing, a tax notice shall be sent
 1264 ~~mailed~~ according to the following procedures:

1265 (a) Upon request by any taxpayer who is aged 60 years old
 1266 or older ~~ever~~, the tax collector shall send ~~mail~~ the tax notice
 1267 to a third party designated by the taxpayer. A duplicate copy of
 1268 the notice shall be sent ~~mailed~~ to the taxpayer.

1269 (b) Upon request by a mortgagee stating that the mortgagee
 1270 is the trustee of an escrow account for ad valorem taxes due on
 1271 the property, the tax notice shall be sent ~~mailed~~ to such
 1272 trustee. When the original tax notice is sent ~~mailed~~ to such
 1273 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
 1274 the owner of the property with the additional statement that the
 1275 original has been sent to the trustee.

1276 (c) Upon request by a vendee of an unrecorded or recorded
 1277 contract for deed, the tax collector shall send ~~mail~~ a duplicate
 1278 notice to such vendee.

1279
 1280 The tax collector may establish cutoff dates, periods for
 1281 updating the list, and any other reasonable requirements to
 1282 ensure that the tax notices are sent ~~mailed~~ to the proper party
 1283 on time. Notices shall be sent electronically or by postal mail.
 1284 However, electronic transmission may be used only with the
 1285 express consent of the person making the request. If the
 1286 electronic transmission is returned as undeliverable, a second
 1287 notice shall be sent by postal mail. However, the original
 1288 electronic transmission is the official notice for the purpose

1289 of this subsection.

1290 (2) On or before May 1 of each year, the holder or
 1291 mortgagee of an unsatisfied mortgage, lienholder, or vendee
 1292 under a contract for deed, upon filing with the tax collector a
 1293 description of property land so encumbered and paying a service
 1294 charge of \$2, may request and receive information concerning any
 1295 delinquent taxes appearing on the current tax roll and
 1296 certificates issued on the described property land. Upon receipt
 1297 of such request, the tax collector shall furnish the following
 1298 information within 60 days following the tax certificate sale:

- 1299 (a) The description of property on which certificates were
 1300 sold.
- 1301 (b) The number of each certificate issued and to whom.
- 1302 (c) The face amount of each certificate.
- 1303 (d) The cost for redemption of each certificate.

1304 Section 31. Section 197.3635, Florida Statutes, is amended
 1305 to read:

1306 197.3635 Combined notice of ad valorem taxes and non-ad
 1307 valorem assessments; requirements.—A form for the combined
 1308 notice of ad valorem taxes and non-ad valorem assessments shall
 1309 be produced and paid for by the tax collector. The form shall
 1310 meet the requirements of this section and department rules and
 1311 shall be subject to approval by the department. By rule, the
 1312 department shall provide a format for the form of such combined
 1313 notice. The form shall ~~meet the following requirements:~~

- 1314 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
 1315 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
 1316 a receipt part that can be returned along with the payment to

1317 the tax collector.

1318 ~~(2) It shall provide a clear partition between ad valorem~~
 1319 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
 1320 ~~bold horizontal line approximately 1/8 inch thick.~~

1321 (2)~~(3)~~ ~~Within the ad valorem part, it shall~~ Contain the
 1322 heading "Ad Valorem Taxes-" within the ad valorem part and
 1323 ~~Within the non-ad valorem assessment part, it shall contain the~~
 1324 heading "Non-ad Valorem Assessments-" within the non-ad valorem
 1325 assessment part.

1326 (3)~~(4)~~ ~~It shall~~ Contain the county name, the assessment
 1327 year, the mailing address of the tax collector, the mailing
 1328 address of one property owner, the legal description of the
 1329 property to at least 25 characters, and the unique parcel or tax
 1330 identification number of the property.

1331 (4)~~(5)~~ ~~It shall~~ Provide for the labeled disclosure of the
 1332 total amount of combined levies and the total discounted amount
 1333 due each month when paid in advance.

1334 (5)~~(6)~~ ~~It shall~~ Provide a field or portion on the front of
 1335 the notice for official use for data to reflect codes useful to
 1336 the tax collector.

1337 (6)~~(7)~~ Provide for the combined notice to ~~shall~~ be set in
 1338 type that ~~which~~ is 8 points or larger.

1339 (7)~~(8)~~ ~~The ad valorem part shall~~ Contain within the ad
 1340 valorem part ~~the following:~~

1341 (a) A schedule of the assessed value, exempted value, and
 1342 taxable value of the property.

1343 (b) Subheadings for columns listing taxing authorities,
 1344 corresponding millage rates expressed in dollars and cents per

1345 \$1,000 of taxable value, and the associated tax.

1346 (c) A listing of taxing authorities ~~listed~~ in the same
 1347 sequence and manner as listed on the notice required by s.
 1348 200.069(4) (a), with the exception that independent special
 1349 districts, municipal service taxing districts, and voted debt
 1350 service millages for each taxing authority shall be listed
 1351 separately. If a county has too many municipal service taxing
 1352 units to list separately, it shall combine them to disclose the
 1353 total number of such units and the amount of taxes levied.

1354 ~~(8)-(9)~~ Contain within the non-ad valorem assessment part,
 1355 ~~it shall contain the following:~~

1356 (a) Subheadings for columns listing the levying
 1357 authorities, corresponding assessment rates expressed in dollars
 1358 and cents per unit of assessment, and the associated assessment
 1359 amount.

1360 (b) The purpose of the assessment, if the purpose is not
 1361 clearly indicated by the name of the levying authority.

1362 (c) A listing of the levying authorities in the same order
 1363 as in the ad valorem part to the extent practicable. If a county
 1364 has too many municipal service benefit units to list separately,
 1365 it shall combine them by function.

1366 ~~(9)-(10)~~ It shall Provide instructions and useful
 1367 information to the taxpayer. Such information and instructions
 1368 shall be nontechnical to minimize confusion. The information and
 1369 instructions required by this section shall be provided by
 1370 department rule and shall include:

1371 (a) Procedures to be followed when the property has been
 1372 sold or conveyed.

1373 (b) Instruction as to mailing the remittance and receipt
 1374 along with a brief disclosure of the availability of discounts.

1375 (c) Notification about delinquency and interest for
 1376 delinquent payment.

1377 (d) Notification that failure to pay the amounts due will
 1378 result in a tax certificate being issued against the property.

1379 (e) A brief statement outlining the responsibility of the
 1380 tax collector, the property appraiser, and the taxing
 1381 authorities. This statement shall be accompanied by directions
 1382 as to which office to contact for particular questions or
 1383 problems.

1384 Section 32. Subsections (2) and (4) of section 197.373,
 1385 Florida Statutes, are amended to read:

1386 197.373 Payment of portion of taxes.—

1387 (2) The request must be made at least 45 ~~15~~ days before
 1388 ~~prior to~~ the tax certificate sale.

1389 (4) This section does not apply to assessments and
 1390 collections relating to fee timeshare real property made
 1391 pursuant to ~~the provisions of~~ s. 192.037.

1392 Section 33. Subsections (1) and (3) of section 197.402,
 1393 Florida Statutes, are amended to read:

1394 197.402 Advertisement of real or personal property with
 1395 delinquent taxes.—

1396 (1) If ~~Whenever legal~~ advertisements are required, the
 1397 board of county commissioners shall select the newspaper as
 1398 provided in chapter 50. The ~~office of the~~ tax collector shall
 1399 pay all newspaper charges, and the proportionate cost of the
 1400 advertisements shall be added to the delinquent taxes ~~when they~~

1401 ~~are~~ collected.

1402 (3) Except as provided in s. 197.432(4), on or before June

1403 1 or the 60th day after the date of delinquency, whichever is

1404 later, the tax collector shall advertise once each week for 3

1405 weeks and shall sell tax certificates on all real property

1406 having with delinquent taxes. If the deadline falls on a

1407 Saturday, Sunday, or legal holiday, it is extended to the next

1408 working day. The tax collector shall make a list of such

1409 properties in the same order in which the property was ~~lands~~

1410 ~~were~~ assessed, specifying the amount due on each parcel,

1411 including interest at the rate of 18 percent per year from the

1412 date of delinquency to the date of sale; the cost of

1413 advertising; and the expense of sale. For sales that commence on

1414 or before June 1, all certificates shall be issued effective as

1415 of the date of the first day of the sale and the interest to be

1416 paid to the certificateholder shall include the month of June.

1417 Section 34. Section 197.403, Florida Statutes, is amended

1418 to read:

1419 197.403 ~~Publisher to furnish copy of advertisement to tax~~

1420 ~~collector; Proof of publication; fees.~~—The newspaper publishing

1421 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy

1422 of the paper containing each notice to the tax collector within

1423 10 days after the last required publication. When the

1424 publication of the tax sale notice is completed ~~as provided by~~

1425 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~

1426 ~~prescribed by the department,~~ which shall be delivered to the

1427 tax collector and annexed to the report of certificates sold for

1428 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1429 Section 35. Subsections (5) and (10) of section 197.413,
 1430 Florida Statutes, are amended to read:

1431 197.413 Delinquent personal property taxes; warrants;
 1432 court order for levy and seizure of personal property; seizure;
 1433 fees of tax collectors.—

1434 (5) Upon the filing of the ~~such~~ petition, the clerk of the
 1435 court shall notify each delinquent taxpayer listed in the
 1436 petition that a petition has been filed and that, upon
 1437 ratification and confirmation of the petition, the tax collector
 1438 ~~is will be~~ authorized to issue warrants and levy upon, seize,
 1439 and sell so much of the personal property as to satisfy the
 1440 delinquent taxes, plus costs, interest, attorney's fees, and
 1441 other charges. The ~~Such~~ notice shall be given by certified mail,
 1442 return receipt requested. If the clerk of court and the tax
 1443 collector agree, the tax collector may provide the notice.

1444 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
 1445 each delinquent taxpayer at the time delinquent taxes are
 1446 collected. ~~The tax collector is entitled to receive an~~
 1447 ~~additional \$8 for each warrant issued.~~

1448 Section 36. Section 197.414, Florida Statutes, is amended
 1449 to read:

1450 197.414 ~~Tax collector to keep~~ Record of warrants and
 1451 levies on tangible personal property.—The tax collector shall
 1452 keep a record of all warrants and levies made under this chapter
 1453 and shall note on such record the date of payment, the amount of
 1454 money, if any, received, and the disposition thereof made by him
 1455 or her. Such record shall be known as "the tangible personal
 1456 property tax warrant register." ~~and the form thereof shall be~~

1457 ~~prescribed by the Department of Revenue.~~ The warrant register
 1458 may be maintained in paper or electronic form.

1459 Section 37. Subsections (1) and (2) of section 197.4155,
 1460 Florida Statutes, are amended to read:

1461 197.4155 Delinquent personal property taxes; ~~installment~~
 1462 ~~payment program.-~~

1463 (1) A county tax collector may implement a ~~an installment~~
 1464 ~~payment program for the payment of delinquent personal property~~
 1465 ~~taxes. If implemented, the program must be available, upon~~
 1466 ~~application to the tax collector, to each delinquent personal~~
 1467 ~~property taxpayer whose delinquent personal property taxes~~
 1468 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~
 1469 ~~requests to participate in the program to submit an application~~
 1470 ~~on a form prescribed by the tax collector which, at a minimum,~~
 1471 ~~must include the name, address, a description of the property~~
 1472 ~~subject to personal property taxes, and the amount of the~~
 1473 ~~personal property taxes owed by the taxpayer.~~

1474 (2) Within 10 days after a taxpayer who owes delinquent
 1475 personal property taxes submits the required application, the
 1476 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
 1477 for the full payment of the ~~taxpayer's delinquent personal~~
 1478 ~~property~~ taxes, including any delinquency charges, interest, and
 1479 costs allowed by this chapter. The plan must be in writing and
 1480 must be delivered to the taxpayer after it is prescribed. When
 1481 ~~At the time~~ the plan is developed, the tax collector may
 1482 consider a taxpayer's current and anticipated future ability to
 1483 pay over the time period of a potential ~~installment~~ payment
 1484 plan. The plan must provide that if the taxpayer does not follow

1485 the payment terms or fails to timely file returns or pay current
 1486 obligations after the date of the payment plan, the taxpayer is
 1487 ~~will be considered delinquent under the terms of the plan,~~ and
 1488 any unpaid balance of tax, penalty, or interest scheduled in the
 1489 payment plan will be due and payable immediately. The plan must
 1490 also provide that unpaid tax amounts bear interest as provided
 1491 by law. In prescribing a ~~such an installment~~ payment plan, the
 1492 tax collector may exercise flexibility as to the dates, amounts,
 1493 and number of payments required to collect all delinquent
 1494 personal property taxes owed ~~by the taxpayer,~~ except that the
 1495 plan must provide for the full satisfaction of all amounts owed
 1496 by the taxpayer within ~~by no later than~~ 3 years after the due
 1497 date of the first payment under the plan.

1498 Section 38. Section 197.416, Florida Statutes, is amended
 1499 to read:

1500 197.416 Continuing duty of the tax collector to collect
 1501 delinquent tax warrants; limitation of actions.—It is ~~shall be~~
 1502 the duty of the tax collector issuing a tax warrant for the
 1503 collection of delinquent tangible personal property taxes to
 1504 continue ~~from time to time his or her efforts~~ to collect such
 1505 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the
 1506 ratification ~~issuance~~ of the warrant. After the expiration of 7
 1507 years, the warrant is ~~will be~~ barred by this statute of
 1508 limitation, ~~and no action may be maintained in any court.~~ A tax
 1509 collector or his or her successor is ~~shall not be~~ relieved of
 1510 accountability for collection of any taxes assessed on tangible
 1511 personal property until he or she has completely performed every
 1512 duty devolving upon the tax collector as required by law.

1513 Section 39. Subsection (1) of section 197.417, Florida
 1514 Statutes, is amended to read:

1515 197.417 Sale of personal property after seizure.—

1516 (1) When personal property is levied upon for delinquent
 1517 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before
 1518 the sale the tax collector shall give public notice by
 1519 advertisement of the time and place of sale of the property to
 1520 be sold. The notice shall be posted in at least two ~~three~~ public
 1521 places in the county, ~~one of which shall be at the courthouse,~~
 1522 and the property shall be sold at public auction at the location
 1523 noted in the advertisement. Notice posted on the Internet
 1524 qualifies as one location. The property sold shall be present if
 1525 practical. If the sale is conducted electronically, a
 1526 description of the property and a photograph, when practical,
 1527 shall be available. At any time before the sale the owner or
 1528 claimant of the property may release the property by the payment
 1529 of the taxes, plus delinquent charges, interest, and costs, for
 1530 which the property was liable to be sold. ~~In all cases,~~
 1531 ~~immediate payment for the property shall be required.~~ In case
 1532 such a sale is made, the tax collector shall be entitled to the
 1533 same fees and charges as are allowed sheriffs upon execution
 1534 sales.

1535 Section 40. Section 197.432, Florida Statutes, is amended
 1536 to read:

1537 197.432 Sale of tax certificates for unpaid taxes.—

1538 (1) On the day and approximately at the time designated in
 1539 the notice of the sale, the tax collector shall commence the
 1540 sale of tax certificates on the real property ~~those lands~~ on

1541 which taxes have not been paid. The tax collector, ~~and he or she~~
 1542 shall continue the sale from day to day until each certificate
 1543 is sold to pay the taxes, interest, costs, and charges on the
 1544 parcel described in the certificate. ~~In case there are no~~
 1545 ~~bidders, the certificate shall be issued to the county.~~ The tax
 1546 collector shall offer all certificates on the property lands as
 1547 they are listed on the tax roll assessed. The tax collector may
 1548 conduct the sale of tax certificates for unpaid taxes pursuant
 1549 to this section by electronic means, which may allow for proxy
 1550 bidding. Such electronic means must comply with the procedures
 1551 provided in this chapter. A tax collector who chooses to conduct
 1552 such electronic sales may receive electronic deposits and
 1553 payments related to the tax certificate sale.

1554 (2) A lien created through the sale of a tax certificate
 1555 may not be enforced in any manner except as prescribed in this
 1556 chapter.

1557 (3) If the Delinquent real property taxes on a real
 1558 property and all interest, costs, and charges are paid before a
 1559 tax certificate is awarded to a buyer or struck to the county
 1560 the tax collector may not issue the tax certificate of all
 1561 governmental units due on a parcel of land in any one year shall
 1562 be combined into one certificate. After a tax certificate is
 1563 awarded to a buyer or struck to the county, the delinquent
 1564 taxes, interest, costs, and charges are paid by the redemption
 1565 of the tax certificate.

1566 (4) A tax certificate representing less than \$250 ~~\$100~~ in
 1567 delinquent taxes on property that has been granted a homestead
 1568 exemption for the year in which the delinquent taxes were

1569 assessed may not be sold at public auction or by electronic sale
 1570 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
 1571 the tax collector to the county at the maximum rate of interest
 1572 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.
 1573 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the homestead
 1574 exemption is granted to the person who received the homestead
 1575 exemption for the year in which the tax certificate was issued.
 1576 However, if ~~when~~ all such tax certificates and accrued interest
 1577 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the provisions
 1578 of s. 197.502(3) shall be invoked.

1579 (5) A tax certificate that has not been sold on property
 1580 for which a tax deed application is pending shall be struck to
 1581 the county.

1582 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
 1583 person who will pay the taxes, interest, costs, and charges and
 1584 will demand the lowest rate of interest, not in excess of the
 1585 maximum rate of interest allowed by this chapter. The tax
 1586 collector shall accept bids in even increments and in fractional
 1587 interest rate bids of one-quarter of 1 percent only. Proxy
 1588 bidding is valid if authorized or accepted by the potential
 1589 buyer of the certificate. If multiple bidders offer the same
 1590 lowest rate of interest, the tax collector shall determine the
 1591 method of selecting the bidder to whom the certificate will be
 1592 awarded. Acceptable methods include the bid received first or
 1593 use of a random number generator. If a certificate is not
 1594 purchased ~~there is no buyer~~, the certificate shall be struck
 1595 ~~issued~~ to the county at the maximum rate of interest allowed by
 1596 this chapter.

1597 (7)~~(6)~~ The tax collector may ~~shall~~ require ~~immediate~~
 1598 payment of a reasonable deposit from any person who wishes to
 1599 bid for a tax certificate. A person who fails or refuses to pay
 1600 any bid made by, or on behalf of, such person ~~him or her~~ is not
 1601 entitled to bid or have any other bid accepted or enforced
 1602 except as authorized by the tax collector ~~until a new deposit of~~
 1603 ~~100 percent of the amount of estimated purchases has been paid~~
 1604 ~~to the tax collector. When tax certificates are ready for~~
 1605 ~~issuance,~~ The tax collector shall provide written or electronic
 1606 notice when certificates are ~~notify each person to whom a~~
 1607 ~~certificate was struck off that the certificate is ready for~~
 1608 ~~issuance.~~ and Payment must be made within 48 hours after ~~from~~
 1609 the transmission of the electronic notice by the tax collector
 1610 or receipt of the written notice by the certificate buyer
 1611 ~~mailing of such notice or,~~ at the tax collector's discretion,
 1612 all or any portion of the deposit placed by the bidder may be
 1613 ~~the deposit shall be forfeited and the bid canceled. In any~~
 1614 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~
 1615 of the certificate by the tax collector. If the tax collector
 1616 determines that payment has been requested in error, the tax
 1617 collector shall issue a refund within 15 business days after
 1618 such payment. Any refund issued after 15 business days shall be
 1619 issued with interest at the rate of 5 percent per annum.

1620 (8)~~(7)~~ ~~The form of the certificate shall be as prescribed~~
 1621 ~~by the department. Upon the cancellation of a any bid,~~ the tax
 1622 collector shall ~~resell that certificate the following day or as~~
 1623 ~~soon thereafter as possible, provided the certificate is sold~~
 1624 ~~within 10 days after cancellation of such bid.~~

1625 (a) If the sale has not been adjourned, the tax collector
 1626 shall reoffer the certificate for sale.

1627 (b) If the sale has been adjourned, the tax collector
 1628 shall reoffer the certificate at a subsequent sale. Before the
 1629 subsequent sale, the parcels must be readvertised pursuant to s.
 1630 197.402(3).

1631 (9)-(8) The tax collector shall maintain records ~~make a~~
 1632 ~~list~~ of all the certificates sold for taxes, showing the date of
 1633 the sale, the number of each certificate, the name of the owner
 1634 as returned, a description of the property ~~land~~ within the
 1635 certificate, the name of the purchaser, the interest rate bid,
 1636 and the amount for which sale was made. Such records may be
 1637 maintained electronically and shall ~~This list shall be cited~~
 1638 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
 1639 ~~shall append to the list a certificate setting forth the fact~~
 1640 ~~that the sale was made in accordance with this chapter.~~

1641 (10)-(9) A certificate may not be sold on, and a ~~nor is any~~
 1642 lien is not created in, property owned by any governmental unit
 1643 ~~the property of~~ which has become subject to taxation due to
 1644 lease of the property to a nongovernmental lessee. The
 1645 delinquent taxes shall be enforced and collected in the manner
 1646 provided in s. 196.199(8). However, the ad valorem real property
 1647 taxes levied on a leasehold that is taxed as real property under
 1648 s. 196.199(2)(b), and for which no rental payments are due under
 1649 the agreement that created the leasehold or for which payments
 1650 required under the original leasehold agreement have been waived
 1651 or prohibited by law before January 1, 1993, must be paid by the
 1652 lessee. If the taxes are unpaid, the delinquent taxes become a

1653 | lien on the leasehold and may be collected and enforced under
 1654 | this chapter.
 1655 | (11)~~(10)~~ Any tax certificates that ~~issued pursuant to this~~
 1656 | ~~section after January 1, 1977, which~~ are void due to an error of
 1657 | the property appraiser, the tax collector, or the taxing or
 1658 | levying authority any other county official, or any municipal
 1659 | ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
 1660 | corrected or amended, pursuant to this chapter or chapter 196,
 1661 | ~~shall~~ earn interest at the rate of 8 percent per year, simple
 1662 | interest, or the rate of interest bid at the tax certificate
 1663 | sale, whichever is less, calculated monthly from the date the
 1664 | certificate was purchased until the date the tax collector
 1665 | issues the refund ~~is ordered~~. Refunds made on tax certificates
 1666 | that are corrected or void shall be processed in accordance with
 1667 | the procedure set forth in s. 197.182, except that the 4-year
 1668 | time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~
 1669 | does not apply to or bar refunds resulting from correction or
 1670 | cancellation of certificates and release of tax deeds as
 1671 | authorized herein.
 1672 | (12)~~(11)~~ ~~When tax certificates are advertised for sale,~~
 1673 | The tax collector is ~~shall be~~ entitled to a commission of 5
 1674 | percent on the amount of the delinquent taxes and interest when
 1675 | a tax certificate is sold actual sale is made. The commission
 1676 | must be included on the face value of the certificate. However,
 1677 | the tax collector is ~~shall~~ not be entitled to a any commission
 1678 | for a certificate that is struck ~~the sale of certificates made~~
 1679 | to the county until the certificate is redeemed or purchased
 1680 | ~~commission is paid upon the redemption or sale of the tax~~

1681 ~~certificates. If~~ When a tax deed is issued to the county, the
 1682 tax collector may ~~shall~~ not receive his or her commission ~~for~~
 1683 ~~the certificates~~ until ~~after~~ the property is sold and conveyed
 1684 by the county.

1685 ~~(12) All tax certificates issued to the county shall be~~
 1686 ~~held by the tax collector of the county where the lands covered~~
 1687 ~~by the certificates are located.~~

1688 ~~(13) Delinquent taxes on real property may be paid after~~
 1689 ~~the date of delinquency but prior to the sale of a tax~~
 1690 ~~certificate by paying all costs, advertising charges, and~~
 1691 ~~interest.~~

1692 (13) ~~(14)~~ The holder of a tax certificate may not directly,
 1693 through an agent, or otherwise initiate contact with the owner
 1694 of property upon which he or she holds a tax certificate to
 1695 encourage or demand payment until 2 years after ~~have elapsed~~
 1696 ~~since~~ April 1 of the year of issuance of the tax certificate.

1697 (14) ~~(15)~~ Any holder of a tax certificate who, prior to the
 1698 date 2 years after April 1 of the year of issuance of the tax
 1699 certificate, initiates, or whose agent initiates, contact with
 1700 the property owner upon which he or she holds a certificate
 1701 encouraging or demanding payment may be barred by the tax
 1702 collector from bidding at a tax certificate sale. Unfair or
 1703 deceptive contact by the holder of a tax certificate to a
 1704 property owner to obtain payment is an unfair and deceptive
 1705 trade practice, as referenced in s. 501.204(1), regardless of
 1706 whether the tax certificate is redeemed. Such unfair or
 1707 deceptive contact is actionable under ss. 501.2075-501.211. If
 1708 the property owner later redeems the certificate in reliance on

1709 the deceptive or unfair practice, the unfair or deceptive
 1710 contact is actionable under applicable laws prohibiting fraud.

1711 ~~(16) The county tax collector may conduct the sale of tax~~
 1712 ~~certificates for unpaid taxes pursuant to this section by~~
 1713 ~~electronic means. Such electronic sales shall comply with the~~
 1714 ~~procedures provided in this chapter. The tax collector shall~~
 1715 ~~provide access to such electronic sale by computer terminals~~
 1716 ~~open to the public at a designated location. A tax collector who~~
 1717 ~~chooses to conduct such electronic sales may receive electronic~~
 1718 ~~deposits and payments related to the tax certificate sale.~~

1719 Section 41. Section 197.4325, Florida Statutes, is amended
 1720 to read:

1721 197.4325 Procedure when ~~checks received for~~ payment of
 1722 taxes or tax certificates is ~~are~~ dishonored.—

1723 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~
 1724 received by the tax collector ~~for payment of taxes~~ is
 1725 dishonored, the tax collector shall notify the payor ~~maker of~~
 1726 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
 1727 official receipt is canceled for nonpayment, the tax collector
 1728 shall ~~cancel the official receipt issued for the dishonored~~
 1729 ~~check and shall~~ make an entry on the tax roll that the receipt
 1730 was canceled because of a dishonored payment ~~check~~. ~~Where~~
 1731 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
 1732 effort to collect the moneys due before canceling the receipt.

1733 ~~(b) The tax collector shall retain a copy of the canceled~~
 1734 ~~tax receipt and the dishonored check for the period of time~~
 1735 ~~required by law.~~

1736 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax

1737 collector for the purchase of a tax certificate is dishonored
 1738 and; ~~the certificate has not been delivered to the bidder, the~~
 1739 ~~tax collector shall retain the deposit and resell the tax~~
 1740 ~~certificate. If the certificate has been delivered to the~~
 1741 ~~bidder, the tax collector shall notify the department, and, upon~~
 1742 ~~approval by the department, the certificate shall be canceled~~
 1743 ~~and resold.~~

1744 ~~(b) When a bidder's deposit is forfeited, the tax~~
 1745 ~~collector shall retain the deposit and resell the tax~~
 1746 ~~certificate.~~

1747 (a)1. ~~If~~ The tax certificate sale has been adjourned, the
 1748 tax collector shall readvertise the tax certificate to be
 1749 resold. If ~~When~~ the bidder's deposit is forfeited and the
 1750 certificate is readvertised, the deposit shall be used to pay
 1751 the advertising fees before other costs or charges are imposed.
 1752 Any portion of the bidder's forfeit deposit that remains after
 1753 advertising and other costs or charges have been paid shall be
 1754 deposited by the tax collector into his or her official office
 1755 account. If the tax collector fails to require a deposit and tax
 1756 certificates are resold, the advertising charges required for
 1757 the second sale may ~~shall~~ not be added to the face value of the
 1758 tax certificate.

1759 (b)2. ~~If~~ The tax certificate sale has not been adjourned,
 1760 the tax collector shall cancel the previous bid pursuant to s.
 1761 197.432(8)(a) and reoffer the certificate for sale ~~add the~~
 1762 ~~certificates to be resold to the sale list and continue the sale~~
 1763 ~~until all tax certificates are sold.~~

1764 Section 42. Subsection (2) of section 197.442, Florida

1765 Statutes, is amended to read:

1766 197.442 Tax collector not to sell certificates on land on
 1767 which taxes have been paid; penalty.—

1768 (2) The office of the tax collector shall be responsible
 1769 ~~to the publisher~~ for costs of advertising property lands on
 1770 which the taxes have been paid, and the office of the property
 1771 appraiser shall be responsible ~~to the publisher~~ for the costs of
 1772 advertising property lands doubly assessed or assessed in error.

1773 Section 43. Section 197.443, Florida Statutes, is amended
 1774 to read:

1775 197.443 Cancellation of ~~void~~ tax certificates; correction
 1776 of tax certificates; ~~procedure~~.—

1777 (1) The tax collector shall forward a certificate of error
 1778 to the department and enter a memorandum of error upon the list
 1779 of certificates sold for taxes if ~~When a tax certificate on~~
 1780 ~~lands has been sold for unpaid taxes and:~~

1781 (a) The tax certificate evidencing the sale is void
 1782 because the taxes on the property lands have been paid;

1783 (b) The property was ~~lands were~~ not subject to taxation at
 1784 the time of the assessment on which they were sold;

1785 (c) The description of the property in the tax certificate
 1786 is void or has been corrected or amended;

1787 (d) An error of commission or omission has occurred which
 1788 invalidates the sale;

1789 (e) The circuit court has voided the tax certificate by a
 1790 suit to cancel the tax certificate by the holder;

1791 (f) The tax certificate is void for any other reason; or

1792 (g) An error in assessed value has occurred for which the

1793 tax certificate may be corrected.7

1794

1795 ~~the tax collector shall forward a certificate of such error to~~
 1796 ~~the department and enter upon the list of certificates sold for~~
 1797 ~~taxes a memorandum of such error.~~

1798 (2) The department, upon receipt of the such certificate
 1799 of error, if satisfied of the correctness of the certificate ~~of~~
 1800 ~~error~~ or upon receipt of a court order, shall notify the tax
 1801 collector, who shall cancel or correct the certificate. A tax
 1802 certificate correction or cancellation that has been ordered by
 1803 a court or requested by the tax certificateholder and that does
 1804 not result from a change made in the assessed value on a tax
 1805 roll certified to the tax collector shall be made by the tax
 1806 collector without order from the department.

1807 ~~(3)(2)~~ The holder of a tax certificate who pays, redeems,
 1808 or causes to be corrected or to be canceled and surrendered by
 1809 any other tax certificates, or who pays any subsequent and
 1810 omitted taxes or costs, in connection with the foreclosure of a
 1811 tax certificate or tax deed that is, ~~and when such other~~
 1812 ~~certificates or such subsequent and omitted taxes are void or~~
 1813 ~~corrected for any reason, the person paying, redeeming, or~~
 1814 ~~causing to be corrected or to be canceled and surrendered the~~
 1815 ~~other tax certificates or paying the other subsequent and~~
 1816 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the
 1817 amount paid together with interest calculated monthly from the
 1818 date of payment through the day of issuance of the refund at the
 1819 rate specified in s. 197.432(11) therefor.

1820 (a) The county officer or taxing or levying authority

1821 ~~that, as the case may be, which~~ causes an error that results in
 1822 the voiding ~~issuance~~ of a ~~void~~ tax certificate shall be charged
 1823 for the costs of advertising incurred in the sale of a new ~~the~~
 1824 tax certificate.

1825 (b) If ~~When~~ the owner of a tax certificate requests that
 1826 the certificate be canceled for any reason, or that the amount
 1827 of the certificate be amended as a result of payments received
 1828 due to an intervening bankruptcy or receivership, but does not
 1829 seek a refund, the tax collector shall cancel or amend the tax
 1830 certificate and a refund shall not be processed. The tax
 1831 collector shall require the owner of the tax certificate to
 1832 execute a written statement that he or she is the holder of the
 1833 tax certificate, that he or she wishes the certificate to be
 1834 canceled or amended, and that a refund is not expected and is
 1835 not to be made.

1836 (4) ~~(3)~~ If ~~When~~ the tax certificate or a tax deed based
 1837 upon the certificate is held by an individual, the collector
 1838 shall ~~at once~~ notify the original purchaser of the certificate
 1839 or tax deed or the subsequent holder ~~thereof,~~ if known, that
 1840 upon the voluntary surrender of the certificate or deed of
 1841 release of any ~~his or her~~ rights under the tax deed, a refund
 1842 will be made of the amount received by the governmental units
 1843 for the certificate or deed, plus \$1 for the deed of release.

1844 (5) ~~(4)~~ The refund shall be made in accordance with the
 1845 procedure set forth in s. 197.182, except that the 4-year time
 1846 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
 1847 not apply to or bar refunds resulting from correction or
 1848 cancellation of certificates and release of tax deeds as

1849 authorized in this section ~~herein~~.

1850 Section 44. Section 197.462, Florida Statutes, is amended
1851 to read:

1852 197.462 Transfer of tax certificates held by individuals.—

1853 (1) All tax certificates issued to an individual may be
1854 transferred ~~by endorsement~~ at any time before they are redeemed
1855 or a tax deed is executed ~~thereunder~~.

1856 ~~(2) The official endorsement of a tax certificate by the~~
1857 ~~tax collector with the date and the amount received and its~~
1858 ~~entry on the record of tax certificates sold shall be sufficient~~
1859 ~~evidence of the assignment of it.~~

1860 (2)~~(3)~~ The tax collector shall record the transfer on the
1861 record of tax certificates sold.

1862 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service
1863 charge for each transfer ~~endorsement~~.

1864 Section 45. Section 197.472, Florida Statutes, is amended
1865 to read:

1866 197.472 Redemption of tax certificates.—

1867 (1) Any person may redeem a tax certificate ~~or purchase a~~
1868 ~~county-held certificate~~ at any time after the certificate is
1869 issued and before a tax deed is issued or the property is placed
1870 on the list of lands available for sale. The person redeeming ~~or~~
1871 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1872 ~~the county where the land is situated~~ the face amount plus all
1873 interest, costs, and charges. ~~of the certificate or the part~~
1874 ~~thereof that the part or interest purchased or redeemed bears to~~
1875 ~~the whole. Upon purchase or redemption being made, the person~~
1876 ~~shall pay all taxes, interest, costs, charges, and omitted~~

1877 ~~taxes, if any, as provided by law upon the part or parts of the~~
 1878 ~~certificate so purchased or redeemed.~~

1879 (2) When a tax certificate is redeemed and the interest
 1880 earned on the tax certificate is less than 5 percent of the face
 1881 amount of the certificate, a mandatory minimum interest charge
 1882 of an absolute 5 percent shall be levied upon the face value of
 1883 the tax certificate. The person redeeming the tax certificate
 1884 shall pay the interest rate due on the certificate or the 5
 1885 percent ~~5-percent~~ mandatory minimum interest charge, whichever
 1886 is greater. This subsection applies to all county-held tax
 1887 certificates and all individual tax certificates except those
 1888 with an interest rate bid of zero percent.

1889 (3) After an application for a tax deed is filed but
 1890 before a tax deed is issued, a person who wishes to redeem the
 1891 tax certificates issued against a property must pay all
 1892 principle, fees, and interest that would constitute the minimum
 1893 bid under s. 197.542 were the tax deed sale held the date of
 1894 redemption.

1895 (4) ~~(3)~~ The tax collector shall receive a fee of \$6.25 for
 1896 each tax certificate ~~purchased or~~ redeemed.

1897 (5) ~~(4)~~ ~~When only~~ A portion of a certificate may be ~~is~~
 1898 ~~being~~ redeemed only if ~~or purchased and~~ such portion can be
 1899 ascertained by legal description and the portion to be redeemed
 1900 is evidenced by a contract for sale or recorded deed. The tax
 1901 collector shall make a written request for apportionment to the
 1902 property appraiser and within 15 days ~~after such request,~~ the
 1903 property appraiser shall furnish the tax collector a certificate
 1904 apportioning the value to that portion sought to be redeemed and

1905 to the remaining land covered by the certificate.

1906 ~~(5) When a tax certificate is purchased or redeemed, the~~
 1907 ~~tax collector shall give to the person a receipt and certificate~~
 1908 ~~showing the amount paid for the purchase or redemption, a~~
 1909 ~~description of the land, and the date, number, and amount of the~~
 1910 ~~certificate, certificates, or part of certificate which is~~
 1911 ~~purchased or redeemed, which shall be in the form prescribed by~~
 1912 ~~the department. If a tax certificate is redeemed in full, the~~
 1913 ~~certificate shall be surrendered to the tax collector by the~~
 1914 ~~original purchaser and canceled by the tax collector. If only a~~
 1915 ~~part is purchased or redeemed, the portion and description of~~
 1916 ~~land, with date of purchase or redemption, shall be endorsed on~~
 1917 ~~the certificate by the tax collector. The certificate shall be~~
 1918 ~~retained by the owner, or the tax collector if the certificate~~
 1919 ~~is a county-held certificate, subject to the endorsement. The~~
 1920 ~~purchase or redemption shall be entered by the tax collector on~~
 1921 ~~the record of tax certificates sold.~~

1922 (6) After ~~When~~ a tax certificate is ~~has been~~ purchased or
 1923 redeemed, the tax collector shall pay to the owner of the tax
 1924 certificate the amount received by the tax collector less the
 1925 redemption fee within 15 business days after the date of receipt
 1926 of the redemption. If the payment to the tax certificate owner
 1927 is not issued within 15 business days, the tax collector shall
 1928 pay interest at the rate of 5 percent per annum to the
 1929 certificate owner ~~service charges. Along with the payment, the~~
 1930 tax collector shall identify the certificates redeemed and the
 1931 amount paid for each certificate. However, if the tax collector
 1932 pays the certificateholder electronically, the certificates

1933 redeemed and the amounts paid for each certificate shall be
 1934 provided electronically by facsimile or electronic mail within
 1935 24 hours after payment.

1936 (7) Nothing in this section shall be deemed to deny any
 1937 person the right to ~~purchase or~~ redeem any outstanding tax
 1938 certificate in accordance with the law ~~in force when it was~~
 1939 ~~issued. However, the provisions of s. 197.573 relating to~~
 1940 ~~survival of restrictions and covenants after the issuance of a~~
 1941 ~~tax deed are not repealed by this chapter and apply regardless~~
 1942 ~~of the manner in which the tax deed was issued.~~

1943 (8) The provisions of subsection (5) ~~(4)~~ do not apply to
 1944 collections relating to fee timeshare real property made
 1945 pursuant to ~~the provisions of~~ s. 192.037.

1946 Section 46. Section 197.4725, Florida Statutes, is created
 1947 to read:

1948 197.4725 Purchase of county-held tax certificates.-

1949 (1) Any person may purchase a county-held tax certificate
 1950 at any time after the tax certificate is issued and before a tax
 1951 deed application is made. The person purchasing a county-held
 1952 tax certificate shall pay to the tax collector the face amount
 1953 plus all interest, costs, and charges or, subject to s.
 1954 197.472(4), the part described in the tax certificate.

1955 (2) If a county-held tax certificate is purchased, the
 1956 interest earned shall be calculated at 1.5 percent per month, or
 1957 a fraction thereof, to the date of purchase.

1958 (3) The tax collector shall receive a fee of \$6.25 for
 1959 each county-held tax certificate purchased.

1960 (4) This section does not apply to collections relating to

1961 fee timeshare real property made pursuant to s. 192.037.
 1962 (5) The tax collector may use electronic means to make
 1963 known county-held tax certificates that are available for
 1964 purchase and to complete the purchase. The tax collector may
 1965 charge a reasonable fee for costs incurred in providing such
 1966 electronic services.
 1967 (6) The purchaser of a county-held tax certificate shall
 1968 be issued a new tax certificate with a face value that includes
 1969 all sums paid to acquire the certificate from the county,
 1970 including accrued interest and charges paid under to this
 1971 section. The date the county-held certificate was issued shall
 1972 be the date used to determine the date on which an application
 1973 for tax deed may be made. The date that the new certificate is
 1974 purchased is the date that must be used to calculate the
 1975 interest or minimum charge due if the certificate is redeemed.
 1976 Section 47. Section 197.473, Florida Statutes, is amended
 1977 to read:
 1978 197.473 Disposition of unclaimed redemption moneys.-
 1979 ~~(1) After~~ Money paid to the tax collector for the
 1980 redemption of a tax certificate or a tax deed application that
 1981 ~~certificates has been held for 90 days, which money is payable~~
 1982 ~~to the holder of a redeemed tax certificate but for which no~~
 1983 ~~claim has been made, or which fails to be presented for payment,~~
 1984 is considered unclaimed as defined in s. 717.113 and shall be
 1985 remitted to the state pursuant to s. 717.117, on the first day
 1986 ~~of the following quarter the tax collector shall remit such~~
 1987 ~~unclaimed moneys to the board of county commissioners, less the~~
 1988 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~

1989 ~~retained by the tax collector as service charges.~~
 1990 ~~(2) Two years after the date the unclaimed redemption~~
 1991 ~~moneys were remitted to the board of county commissioners, all~~
 1992 ~~claims to such moneys are forever barred, and such moneys become~~
 1993 ~~the property of the county.~~

1994 Section 48. Section 197.482, Florida Statutes, is amended
 1995 to read:

1996 197.482 Expiration ~~Limitation upon lien~~ of tax
 1997 certificate.-

1998 ~~(1) Seven~~ After the expiration of 7 years after from the
 1999 date of issuance of a tax certificate, which is the date of the
 2000 first day of the tax certificate sale as advertised under s.
 2001 197.432, ~~of a tax certificate~~, if a tax deed has not been
 2002 applied for ~~on the property covered by the certificate~~, and no
 2003 other administrative or legal proceeding, including a
 2004 bankruptcy, has existed of record, the tax certificate is null
 2005 and void, ~~and the tax collector shall be canceled.~~ The tax
 2006 collector shall note cancel the tax certificate, noting the date
 2007 of the cancellation ~~of the tax certificate~~ upon all appropriate
 2008 records in his or her office. ~~The tax collector shall complete~~
 2009 ~~the cancellation by entering opposite the record of the 7-year-~~
 2010 ~~old tax certificate a notation in substantially the following~~
 2011 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
 2012 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
 2013 ~~years from the date of issue.~~ This subsection does not apply to
 2014 deferred payment tax certificates.

2015 ~~(2) The provisions and limitations herein prescribed for~~
 2016 ~~tax certificates do not apply to tax certificates which were~~

2017 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
 2018 ~~1937, commonly known as the "Murphy Act."~~

2019 Section 49. Section 197.492, Florida Statutes, is amended
 2020 to read:

2021 197.492 Errors and insolvencies report list.—On or before
 2022 the 60th day after the tax certificate sale is adjourned, the
 2023 tax collector shall certify ~~make out a report~~ to the board of
 2024 county commissioners a report ~~separately~~ showing the discounts,
 2025 errors, double assessments, and insolvencies relating to tax
 2026 collections for which credit is to be given, including in every
 2027 case except discounts, the names of the parties on whose account
 2028 the credit is to be allowed. The report may be submitted in an
 2029 electronic format. ~~The board of county commissioners, upon~~
 2030 ~~receiving the report, shall examine it; make such investigations~~
 2031 ~~as may be necessary; and, if the board discovers that the tax~~
 2032 ~~collector has taken credit as an insolvent item any personal~~
 2033 ~~property tax due by a solvent taxpayer, charge the amount of~~
 2034 ~~taxes represented by such item to the tax collector and not~~
 2035 ~~approve the report until the tax collector strikes such item~~
 2036 ~~from the record.~~

2037 Section 50. Section 197.502, Florida Statutes, is amended
 2038 to read:

2039 197.502 Application for obtaining tax deed by holder of
 2040 tax sale certificate; fees.—

2041 (1) The holder of a ~~any~~ tax certificate, other than the
 2042 county, at any time after 2 years have elapsed since April 1 of
 2043 the year of issuance of the tax certificate and before the
 2044 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~

2045 ~~of issuance~~, may file the certificate and an application for a
 2046 tax deed with the tax collector of the county where the property
 2047 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~
 2048 ~~application may be made on the entire parcel of property or any~~
 2049 ~~part thereof which is capable of being readily separated from~~
 2050 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
 2051 deed application fee of \$75, plus reimbursement for any fee
 2052 charged to the tax collector by a vendor for providing an
 2053 electronic tax deed application program or service.

2054 (2) A certificateholder, other than the county, may notify
 2055 the tax collector at any time of the certificateholder's intent
 2056 to make application for tax deed. However, if the tax deed
 2057 application will be filed within the month of the earliest date
 2058 allowed pursuant to subsection (1), the certificateholder must
 2059 provide the tax collector with a notice of intent to make
 2060 application no later than 30 days before the date of
 2061 application. The tax collector shall notify the
 2062 certificateholder of the total amount due or the estimated
 2063 amount due, which must include the amount due for redemption or
 2064 purchase of all other outstanding tax certificates, plus
 2065 interest; any omitted taxes, plus interest; any delinquent
 2066 taxes, plus interest; any costs of an electronic tax deed sale;
 2067 and current taxes, if due, which cover the land. The tax
 2068 collector shall provide this notice at the earliest possible
 2069 date but no later than 30 days following the tax collector's
 2070 receipt of the certificateholder's notice of intent to make
 2071 application. The certificateholder shall pay the total amount
 2072 due or the estimated amount due at the time of application. If

2073 the tax collector estimates the costs to redeem the outstanding
 2074 certificates, the tax collector must provide a final statement
 2075 of the costs within 60 days after receipt of the application.
 2076 The applicant shall pay any additional amounts due within 10
 2077 days after receipt of a final statement. The tax collector shall
 2078 refund any overpayments with interest at the rate of 5 percent
 2079 per annum compounded annually within 10 days after providing the
 2080 final statement. Any certificateholder, other than the county,
 2081 who makes application for a tax deed shall pay the tax collector
 2082 at the time of application all amounts required for redemption
 2083 or purchase of all other outstanding tax certificates, plus
 2084 interest, any omitted taxes, plus interest, any delinquent
 2085 taxes, plus interest, and current taxes, if due, covering the
 2086 land.

2087 (3) The county in which ~~where~~ the property lands described
 2088 in the certificate is ~~are~~ located shall apply ~~make application~~
 2089 for a tax deed on all county-held certificates on property
 2090 valued at \$5,000 or more on the property appraiser's most recent
 2091 assessment roll, except deferred payment tax certificates, and
 2092 may apply for tax deeds ~~make application~~ on those certificates
 2093 on property valued at less than \$5,000 on the property
 2094 appraiser's most recent assessment roll. The ~~Such~~ application
 2095 shall be made 2 years after April 1 of the year of issuance of
 2096 the certificates or as soon thereafter as is reasonable. Upon
 2097 application ~~for a tax deed~~, the county shall deposit with the
 2098 tax collector all applicable costs and fees, but may ~~shall~~ not
 2099 deposit any money to cover the redemption of other outstanding
 2100 certificates covering the property land. The tax collector may

2101 charge a tax deed application fee of \$75, plus reimbursement for
 2102 any fee charged to the tax collector by a vendor for providing
 2103 an electronic tax deed application program or service.

2104 (4) The tax collector shall deliver to the clerk of the
 2105 circuit court a statement that payment has been made for all
 2106 outstanding certificates or, if the certificate is held by the
 2107 county, that all appropriate fees have been deposited, and
 2108 stating that the following persons are to be notified prior to
 2109 the sale of the property:

2110 (a) Any legal titleholder of record if the address of the
 2111 owner appears on the record of conveyance of the property lands
 2112 to the owner. However, if the legal titleholder of record is the
 2113 same as the person to whom the property was assessed on the tax
 2114 roll for the year in which the property was last assessed, then
 2115 the notice may ~~only~~ be mailed to the address of the legal
 2116 titleholder as it appears on the latest assessment roll.

2117 (b) Any lienholder of record who has recorded a lien
 2118 against the property described in the tax certificate if an
 2119 address appears on the recorded lien.

2120 (c) Any mortgagee of record if an address appears on the
 2121 recorded mortgage.

2122 (d) Any vendee of a recorded contract for deed if an
 2123 address appears on the recorded contract or, if the contract is
 2124 not recorded, any vendee who has applied to receive notice
 2125 pursuant to s. 197.344(1)(c).

2126 (e) Any other lienholder who has applied to the tax
 2127 collector to receive notice if an address is supplied to the
 2128 collector ~~by such lienholder.~~

2129 (f) Any person to whom the property was assessed on the
 2130 tax roll for the year in which the property was last assessed.

2131 (g) Any lienholder of record who has recorded a lien
 2132 against a mobile home located on the property described in the
 2133 tax certificate if an address appears on the recorded lien and
 2134 if the lien is recorded with the clerk of the circuit court in
 2135 the county where the mobile home is located.

2136 (h) Any legal titleholder of record of property that is
 2137 contiguous to the property described in the tax certificate, if
 2138 ~~when~~ the property described is ~~either~~ submerged land or common
 2139 elements of a subdivision, if the address of the titleholder of
 2140 contiguous property appears on the record of conveyance of the
 2141 property ~~land~~ to the ~~that~~ legal titleholder. However, if the
 2142 legal titleholder of property contiguous to the property
 2143 ~~described in the tax certificate~~ is the same as the person to
 2144 whom the property described in the tax certificate was assessed
 2145 on the tax roll for the year in which the property was last
 2146 assessed, the notice may be mailed ~~only~~ to the address of the
 2147 legal titleholder as it appears on the latest assessment roll.
 2148 As used in this chapter, the term "contiguous" means touching,
 2149 meeting, or joining at the surface or border, other than at a
 2150 corner or a single point, and not separated by submerged lands.
 2151 Submerged lands lying below the ordinary high-water mark which
 2152 are sovereignty lands are not part of the upland contiguous
 2153 property for purposes of notification.

2154
 2155 The statement must be signed by the tax collector or the tax
 2156 collector's designee, ~~with the tax collector's seal affixed~~. The

2157 tax collector may purchase a reasonable bond for errors and
 2158 omissions of his or her office in making such statement. The
 2159 search of the official records must be made by a direct and
 2160 inverse search. "Direct" means the index in straight and
 2161 continuous alphabetic order by grantor, and "inverse" means the
 2162 index in straight and continuous alphabetic order by grantee.

2163 (5) (a) The tax collector may contract with a title company
 2164 or an abstract company ~~at a reasonable fee~~ to provide the
 2165 minimum information required in subsection (4), consistent with
 2166 rules adopted by the department. If additional information is
 2167 required, the tax collector must make a written request to the
 2168 title or abstract company stating the additional requirements.
 2169 The tax collector may select any title or abstract company,
 2170 regardless of its location, as long as the fee is reasonable,
 2171 the minimum information is submitted, and the title or abstract
 2172 company is authorized to do business in this state. The tax
 2173 collector may advertise and accept bids for the title or
 2174 abstract company if he or she considers it appropriate to do so.

2175 1. The ownership and encumbrance report must include the
 2176 ~~be printed or typed on stationery or other paper showing a~~
 2177 letterhead of the person, firm, or company that makes the
 2178 search, and the signature of the individual ~~person~~ who makes the
 2179 search or of an officer of the firm ~~must be attached~~. The tax
 2180 collector is not liable for payment to the firm unless these
 2181 requirements are met. The report may be submitted to the tax
 2182 collector in an electronic format.

2183 2. The tax collector may not accept or pay for any title
 2184 search or abstract if ~~ne~~ financial responsibility is not assumed

2185 for the search. However, reasonable restrictions as to the
 2186 liability or responsibility of the title or abstract company are
 2187 acceptable. Notwithstanding s. 627.7843(3), the tax collector
 2188 may contract for higher maximum liability limits.

2189 3. In order to establish uniform prices for ownership and
 2190 encumbrance reports within the county, the tax collector must
 2191 ~~shall~~ ensure that the contract for ownership and encumbrance
 2192 reports include all requests for title searches or abstracts for
 2193 a given period of time.

2194 (b) Any fee paid for a ~~any~~ title search or abstract must
 2195 be collected at the time of application under subsection (1),
 2196 and the amount of the fee must be added to the opening bid.

2197 (c) The clerk shall advertise and administer the sale and
 2198 receive such fees for the issuance of the deed and sale of the
 2199 property as ~~are~~ provided in s. 28.24.

2200 (6) ~~(a)~~ The opening bid:

2201 (a) On county-held certificates ~~on nonhomestead property~~
 2202 shall be the sum of the value of all outstanding certificates
 2203 against the property land, plus omitted years' taxes, delinquent
 2204 taxes, interest, and all costs and fees paid by the county.

2205 ~~(b) The opening bid~~ On an individual certificate ~~on~~
 2206 ~~nonhomestead property shall include~~, in addition to the amount
 2207 of money paid to the tax collector by the certificateholder at
 2208 the time of application, must include the amount required to
 2209 redeem the applicant's tax certificate and all other costs and
 2210 fees paid by the applicant, plus all tax certificates that were
 2211 sold subsequent to the filing of the tax deed application and
 2212 omitted taxes, if any.

2213 ~~(c) The opening bid on property assessed on the latest tax~~
 2214 ~~roll as homestead property shall include, in addition to the~~
 2215 ~~amount of money required for an opening bid on nonhomestead~~
 2216 ~~property, an amount equal to one-half of the latest assessed~~
 2217 ~~value of the homestead. Payment of one-half of the assessed~~
 2218 ~~value of the homestead property shall not be required if the tax~~
 2219 ~~certificate to which the application relates was sold prior to~~
 2220 ~~January 1, 1982.~~

2221 (7) On county-held certificates for which there are no
 2222 bidders at the public sale, the clerk shall enter the land on a
 2223 list entitled "lands available for taxes" and shall immediately
 2224 notify the county commission and all other persons holding
 2225 certificates against the property land that the property land is
 2226 available. During the first 90 days after the property land is
 2227 placed on the list ~~of lands available for taxes~~, the county may
 2228 purchase the land for the opening bid or may waive its rights to
 2229 purchase the property. Thereafter, any person, the county, or
 2230 any other governmental unit may purchase the property land from
 2231 the clerk, without further notice or advertising, for the
 2232 opening bid, except that if ~~when~~ the county or other
 2233 governmental unit is the purchaser for its own use, the board of
 2234 county commissioners may cancel omitted years' taxes, as
 2235 provided under s. 197.447. If the county does not elect to
 2236 purchase the property land, the county must notify each legal
 2237 titleholder of property contiguous to the property land
 2238 available for taxes, as provided in paragraph (4) (h), before
 2239 expiration of the 90-day period. Interest on the opening bid
 2240 continues to accrue through the month of sale as prescribed by

2241 s. 197.542.

2242 (8) Taxes may ~~shall~~ not be extended against parcels listed

2243 as lands available for taxes, but in each year the taxes that

2244 would have been due shall be treated as omitted years and added

2245 to the required minimum bid. If any tax certificates exist or if

2246 an application for a tax deed by a person other than the county

2247 is not filed within 7 ~~Three~~ years after the day the land was

2248 offered for public sale, the land shall escheat to the county in

2249 which it is located, free and clear. If the property was placed

2250 on the list of lands available for taxes as a result of a tax

2251 deed application filed by the county and a tax certificate,

2252 owned by a person other than the county, does not exist on the

2253 property, the property shall escheat 3 years after the day the

2254 property was offered for private sale, free and clear. All tax

2255 certificates, accrued taxes, and liens of any nature against the

2256 property shall be deemed canceled as a matter of law and of no

2257 further legal force and effect, and the clerk shall execute an

2258 escheatment tax deed vesting title in the board of county

2259 commissioners of the county in which the land is located.

2260 (a) When a property escheats to the county under this

2261 subsection, the county is not subject to any liability imposed

2262 by chapter 376 or chapter 403 for preexisting soil or

2263 groundwater contamination due solely to its ownership. However,

2264 this subsection does not affect the rights or liabilities of any

2265 past or future owners of the escheated property and does not

2266 affect the liability of any governmental entity for the results

2267 of its actions that create or exacerbate a pollution source.

2268 (b) The county and the Department of Environmental

2269 Protection may enter into a written agreement for the
 2270 performance, funding, and reimbursement of the investigative and
 2271 remedial acts necessary for a property that escheats to the
 2272 county.

2273 (9) Consolidated applications on more than one tax
 2274 certificate are allowed, but a separate statement shall be
 2275 issued pursuant to subsection (4), and a separate tax deed shall
 2276 be issued pursuant to s. 197.552, for each parcel of property
 2277 shown on the tax certificate.

2278 (10) Any fees collected pursuant to this section shall be
 2279 refunded to the certificateholder in the event that the tax deed
 2280 sale is canceled for any reason.

2281 (11) For any property acquired under this section by the
 2282 county for the express purpose of providing infill housing, the
 2283 board of county commissioners may, in accordance with s.
 2284 197.447, cancel county-held tax certificates and omitted years'
 2285 taxes on such properties. Furthermore, the county may not
 2286 transfer a property acquired under this section specifically for
 2287 infill housing back to a taxpayer who failed to pay the
 2288 delinquent taxes or charges that led to the issuance of the tax
 2289 certificate or lien. For purposes of this subsection only, the
 2290 term "taxpayer" includes the taxpayer's family or any entity in
 2291 which the taxpayer or taxpayer's family has any interest.

2292 Section 51. Section 197.542, Florida Statutes, is amended
 2293 to read:

2294 197.542 Sale at public auction.-

2295 (1) Real property ~~The lands~~ advertised for sale to the
 2296 highest bidder as a result of an application filed under s.

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2297 | 197.502 shall be sold at public auction by the clerk of the
 2298 | circuit court, or his or her deputy, of the county where the
 2299 | property is ~~lands are~~ located on the date, at the time, and at
 2300 | the location as set forth in the published notice, which must
 2301 | ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
 2302 | ~~the time and place, the clerk shall read the notice of sale and~~
 2303 | ~~shall offer the lands described in the notice for sale to the~~
 2304 | ~~highest bidder for cash at public outcry.~~ The amount required to
 2305 | redeem the tax certificate, plus the amounts paid by the holder
 2306 | to the clerk ~~of the circuit court~~ in charges for costs of sale,
 2307 | redemption of other tax certificates on the same property ~~lands~~,
 2308 | and all other costs to the applicant for tax deed, plus interest
 2309 | ~~thereon~~ at the rate of 1.5 percent per month for the period
 2310 | running from the month after the date of application for the
 2311 | deed through the month of sale and costs incurred for the
 2312 | service of notice provided for in s. 197.522(2), shall be
 2313 | ~~considered~~ the bid of the certificateholder for the property. If
 2314 | tax certificates exist or if delinquent taxes accrued subsequent
 2315 | to the filing of the tax deed application, the amount required
 2316 | to redeem such tax certificates or pay such delinquent taxes
 2317 | shall be included in the minimum bid. ~~However, if the land to be~~
 2318 | ~~sold is assessed on the latest tax roll as homestead property,~~
 2319 | ~~the bid of the certificateholder shall be increased to include~~
 2320 | ~~an amount equal to one-half of the assessed value of the~~
 2321 | ~~homestead property as required by s. 197.502.~~ If there are no
 2322 | higher bids, the property ~~land~~ shall be struck off and sold to
 2323 | the certificateholder, who shall ~~forthwith~~ pay to the clerk any
 2324 | amounts included in the minimum bid, the documentary stamp tax,

2325 and recording fees due. Upon payment, ~~and~~ a tax deed shall
 2326 ~~thereupon~~ be issued and recorded by the clerk. The tax deed
 2327 applicant shall have the option of placing the property on the
 2328 list of lands available for taxes in lieu of paying any
 2329 additional sums due as a result of the increased minimum bid,
 2330 documentary stamps, or recording fees.

2331 (2) ~~If there are other bids,~~ The certificateholder has
 2332 ~~shall have~~ the right to bid as others present may bid, and the
 2333 property shall be struck off and sold to the highest bidder. The
 2334 high bidder shall post with the clerk a nonrefundable ~~cash~~
 2335 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to
 2336 be applied to the sale price at the time of full payment. Notice
 2337 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the
 2338 auction site, and the clerk may require ~~that~~ bidders to show
 2339 their willingness and ability to post the ~~cost~~ deposit. If full
 2340 payment of the final bid and of documentary stamp tax and
 2341 recording fees is not made within 24 hours, excluding weekends
 2342 and legal holidays, the clerk shall cancel all bids, readvertise
 2343 the sale as provided in this section, and pay all costs of the
 2344 sale from the deposit. Any remaining funds must be applied
 2345 toward the opening bid. The clerk may refuse to recognize the
 2346 bid of any person who has previously bid and refused, for any
 2347 reason, to honor such bid.

2348 (3) If the sale is canceled for any reason, or the buyer
 2349 fails to make full payment within the time required, the clerk
 2350 shall immediately readvertise the sale to be held within ~~no~~
 2351 ~~later than~~ 30 days after the date the sale was canceled. Only
 2352 one advertisement is necessary. ~~No further notice is required.~~

2353 The amount of the opening ~~statutory~~ ~~(opening)~~ bid shall be
 2354 increased by the cost of advertising, additional clerk's fees as
 2355 provided for in s. 28.24(21), and interest as provided for in
 2356 subsection (1). This process must be repeated until the property
 2357 is sold and the clerk receives full payment or the clerk does
 2358 not receive any bids other than the bid of the
 2359 certificateholder. The clerk must ~~shall~~ receive full payment
 2360 before ~~prior to~~ the issuance of the tax deed.

2361 (4) A tax deed sale may not be canceled without the
 2362 consent of the tax deed applicant for any reason in law or
 2363 equity other than that the tax deed application has been
 2364 redeemed, collection has been stayed by the filing of a
 2365 bankruptcy petition, an error has been discovered in the
 2366 assessment record, or an error has been demonstrated in the
 2367 procedure or process used in processing the tax deed application
 2368 or setting the sale.

2369 (5) ~~(4)~~ (a) A clerk may conduct electronic tax deed sales in
 2370 lieu of public outcry. The clerk must comply with the procedures
 2371 provided in this chapter, except that electronic proxy bidding
 2372 shall be allowed and the clerk may require bidders to advance
 2373 sufficient funds to pay the deposit required by subsection (2).
 2374 The clerk shall provide access to the electronic sale by
 2375 computer terminals open to the public at a designated location.
 2376 A clerk who conducts such electronic sales may receive
 2377 electronic deposits and payments related to the sale. The
 2378 portion of an advance deposit from a winning bidder required by
 2379 subsection (2) shall, upon acceptance of the winning bid, be
 2380 subject to the fee under s. 28.24(10).

2381 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~
 2382 ~~to~~ restrict or limit the authority of a charter county to
 2383 conduct ~~from conducting~~ electronic tax deed sales. In a charter
 2384 county where the clerk of the circuit court does not conduct all
 2385 electronic sales, the charter county shall be permitted to
 2386 receive electronic deposits and payments related to sales it
 2387 conducts, as well as to subject the winning bidder to a fee,
 2388 consistent with the schedule in s. 28.24(10).

2389 (c) The costs of electronic tax deed sales shall be added
 2390 to the charges for the costs of sale under subsection (1) and
 2391 paid by the certificateholder when filing an application for a
 2392 tax deed.

2393 Section 52. Section 197.522, Florida Statutes, is amended
 2394 to read:

2395 197.522 Notice to owner when application for tax deed is
 2396 made.—

2397 (1) (a) Except as provided in this section, the clerk of
 2398 the circuit court shall notify, by certified mail with return
 2399 receipt requested or by registered mail if the notice is to be
 2400 sent outside the continental United States, the persons listed
 2401 in the tax collector's statement pursuant to s. 197.502(4) that
 2402 an application for a tax deed has been made. Such notice shall
 2403 be mailed at least 20 days before ~~prior to~~ the date of sale. If
 2404 an ~~no~~ address is not listed in the tax collector's statement,
 2405 then a ~~no~~ notice is not ~~shall be~~ required.

2406 (b) The clerk shall enclose with every copy mailed a
 2407 statement as follows:

2408 WARNING: There are unpaid taxes on property which you own

2409 or in which you have a legal interest. Such property will be
 2410 sold at public auction notwithstanding its classification as
 2411 homestead property, if applicable. The property will be sold at
 2412 public auction on ...(date)... unless the back taxes are paid.
 2413 To make payment, or to receive further information, contact the
 2414 clerk of court immediately at ...(address)..., ...(telephone
 2415 number)....

2416 (c) The clerk shall complete and attach to the affidavit
 2417 of the publisher a certificate containing the names and
 2418 addresses of those persons notified and the date the notice was
 2419 mailed. The certificate shall be signed by the clerk and the
 2420 clerk's official seal affixed. The certificate shall be prima
 2421 facie evidence of the fact that the notice was mailed. If an ~~ne~~
 2422 address is not listed on the tax collector's certification, the
 2423 clerk shall execute a certificate to that effect.

2424 (d) The failure of anyone to receive notice as provided
 2425 herein shall not affect the validity of the tax deed issued
 2426 pursuant to the notice.

2427 (e) A printed copy of the notice as published in the
 2428 newspaper, accompanied by the warning statement described in
 2429 paragraph (b), shall be deemed sufficient notice.

2430 (2) (a) In addition to the notice provided in subsection
 2431 (1), for property that was not classified as homestead property
 2432 on the most recent assessment roll prior to the tax deed
 2433 application, the sheriff of the county in which the legal
 2434 titleholder resides shall, at least 20 days prior to the date of
 2435 sale, notify the legal titleholder of record of the property on
 2436 which the tax certificate is outstanding. The original notice

2437 and sufficient copies shall be prepared by the clerk and
 2438 provided to the sheriff. Such notice shall be served as
 2439 specified in chapter 48; if the sheriff is unable to make
 2440 service, he or she shall post a copy of the notice in a
 2441 conspicuous place at the legal titleholder's last known address.
 2442 The inability of the sheriff to serve notice on the legal
 2443 titleholder shall not affect the validity of the tax deed issued
 2444 pursuant to the notice. A legal titleholder of record who
 2445 resides outside the state may be notified by the clerk as
 2446 provided in subsection (1). The notice shall be in substantially
 2447 the following form:

2448 WARNING

2449
 2450 There are unpaid taxes on the property which you own.
 2451 Such property will be sold at public auction
 2452 notwithstanding its classification as homestead
 2453 property, if applicable. The property will be sold at
 2454 public auction on ...(date)... unless the back taxes
 2455 are paid. To make arrangements for payment, or to
 2456 receive further information, contact the clerk of
 2457 court at ...(address)..., ...(telephone number)....

2458
 2459 In addition, if the legal titleholder does not reside in the
 2460 county in which the property to be sold is located, a copy of
 2461 such notice shall be posted in a conspicuous place on the
 2462 property by the sheriff of the county in which the property is
 2463 located. However, no posting of notice shall be required if the
 2464 property to be sold is classified for assessment purposes,

2465 according to use classifications established by the department,
 2466 as nonagricultural acreage or vacant land.

2467 (b) In addition to the notice provided in subsection (1),
 2468 for property classified as homestead property on the most recent
 2469 assessment roll, the sheriff of the county in which the legal
 2470 titleholder resides shall, at least 45 days prior to the date of
 2471 sale, provide notice that a tax certificate is outstanding on
 2472 such homestead property to the legal titleholder of record. The
 2473 original notice and sufficient copies shall be prepared by the
 2474 clerk of the circuit court and provided to the sheriff. Such
 2475 notice shall be served as provided in chapter 48. If unable to
 2476 make service, the sheriff shall post a copy of the notice in a
 2477 conspicuous place at the homestead property address. The return
 2478 of service shall indicate, in addition to the details of
 2479 service, whether the residence exists and whether the residence
 2480 appears to be occupied. The inability of the sheriff to serve
 2481 notice on the legal titleholder of homestead property subject to
 2482 an outstanding tax certificate does not affect the validity of a
 2483 tax deed issued on such property pursuant to the notice. The
 2484 notice shall be in substantially the following form:

2485 WARNING

2486
 2487 There are unpaid taxes on the homestead property you
 2488 own. Such property will be sold at public auction on
 2489 (date), unless the back taxes are paid,
 2490 notwithstanding its classification as homestead
 2491 property. To make arrangements for payment or to
 2492 receive further information, contact the clerk of the

2493 court immediately at ...(address)..., ...(telephone
 2494 number)....
 2495 (c)-(b) In addition to the notice provided in subsection
 2496 (1), the clerk shall notify by certified mail with return
 2497 receipt requested, or by registered mail if the notice is to be
 2498 sent outside the continental United States, the persons listed
 2499 in the tax collector's statement pursuant to s. 197.502(4)(h)
 2500 and to the tax deed applicant that application for a tax deed
 2501 has been made. Such notice shall be mailed at least 20 days
 2502 prior to the date of sale. If an ~~no~~ address is not listed in the
 2503 tax collector's statement, a ~~then no~~ notice is not ~~shall be~~
 2504 required. Enclosed with the copy of the notice shall be a
 2505 statement in substantially the following form:

2506 WARNING

2507
 2508 There are unpaid taxes on property contiguous to your
 2509 property. The property with the unpaid taxes will be
 2510 sold at auction on ...(date)... unless the back taxes
 2511 are paid. To make payment, or to receive further
 2512 information about the purchase of the property,
 2513 contact the clerk of court immediately at
 2514 ...(address)..., ...(telephone number)....

2515
 2516 Neither the failure of the tax collector to include the list of
 2517 contiguous property owners pursuant to s. 197.502(4)(h) in his
 2518 or her statement to the clerk nor the failure of the clerk to
 2519 mail this notice to any or all of the persons listed in the tax
 2520 collector's statement pursuant to s. 197.502(4)(h) shall be a

2521 basis to challenge the validity of the tax deed issued pursuant
 2522 to any notice under this section.

2523 (3) ~~Nothing in~~ This chapter does not prohibit a ~~shall be~~
 2524 ~~construed to prevent the~~ tax collector, or any other public
 2525 official, in his or her discretion from giving additional notice
 2526 in any form concerning tax certificates and tax sales beyond the
 2527 minimum requirements of this chapter.

2528 Section 53. Section 197.552, Florida Statutes, is amended
 2529 to read:

2530 197.552 Tax deeds.—

2531 (1) All tax deeds shall be issued in the name of a county
 2532 and must ~~shall~~ be signed by the clerk of the county. The deed
 2533 shall be witnessed by two witnesses, the official seal shall be
 2534 attached ~~thereto~~, and the deed shall be acknowledged or proven
 2535 as other deeds. The charges by the clerk shall be as provided in
 2536 s. 28.24. Tax deeds issued to a purchaser of property for
 2537 delinquent taxes must be in the form prescribed by the
 2538 department. All deeds issued pursuant to this section are prima
 2539 facie evidence of the regularity of all proceedings from the
 2540 valuation of the property to the issuance of the deed,
 2541 inclusive.

2542 (2) (a) Except as specifically provided in this chapter, a
 2543 ~~no~~ right, interest, restriction, or other covenant does not
 2544 ~~shall~~ survive the issuance of a tax deed.7

2545 (b)1. Liens that survive the issuance of a tax deed
 2546 include ~~except that~~ a lien of record held by a municipal or
 2547 county governmental unit or~~7~~ special district, or community
 2548 development district. These surviving liens include tax

2549 certificates that were not incorporated in the tax deed
 2550 application, if, when such liens were lien is not satisfied from
 2551 as of the disbursement of proceeds of sale under the provisions
 2552 of s. 197.582, shall survive the issuance of a tax deed.

2553 2. A code enforcement lien survives only as to the amount
 2554 expended by the governmental entity to correct the code
 2555 deficiency and the amount of the surviving lien may not include
 2556 interest, penalties, fines, or attorney's fees.

2557 (3) A lien surviving the issuance of a tax deed may not
 2558 provide a basis to foreclose against the interest of the tax
 2559 deed owner unless the owner is reimbursed for the price of
 2560 acquiring the tax deed, including recording fees and documentary
 2561 stamps, by the holder of the surviving lien or at the time of a
 2562 foreclosure sale. If a foreclosure sale results in insufficient
 2563 funds to satisfy a surviving lien and reimburse the tax deed
 2564 owner, the proceeds of the foreclosure sale shall be distributed
 2565 pro rata in recognition of the equal dignity of lien and the tax
 2566 deed. The charges by the clerk shall be as provided in s. 28.24.
 2567 Tax deeds issued to a purchaser of land for delinquent taxes
 2568 shall be in the form prescribed by the department. All deeds
 2569 issued pursuant to this section shall be prima facie evidence of
 2570 the regularity of all proceedings from the valuation of the
 2571 lands to the issuance of the deed, inclusive.

2572 Section 54. Subsection (2) of section 197.582, Florida
 2573 Statutes, is amended to read:

2574 197.582 Disbursement of proceeds of sale.-

2575 (2) If the property is purchased for an amount in excess
 2576 of the statutory bid of the certificateholder, the excess shall

2577 be paid over and disbursed by the clerk. ~~If the property~~
 2578 ~~purchased is homestead property and the statutory bid includes~~
 2579 ~~an amount equal to at least one-half of the assessed value of~~
 2580 ~~the homestead, that amount shall be treated as excess and~~
 2581 ~~distributed in the same manner.~~ The clerk shall distribute the
 2582 excess to the governmental units for the payment of any lien of
 2583 record held by a governmental unit against the property,
 2584 including any tax certificates not incorporated in the tax deed
 2585 application and omitted taxes, if any. ~~If In the event~~ the
 2586 excess is not sufficient to pay all of such liens in full, the
 2587 excess shall ~~then~~ be paid to each governmental unit pro rata.
 2588 If, after all liens ~~of record~~ of the governmental units ~~upon the~~
 2589 ~~property~~ are paid in full, there remains a balance of
 2590 undistributed funds, the balance ~~of the purchase price~~ shall be
 2591 retained by the clerk for the benefit of ~~the~~ persons described
 2592 in s. 197.522(1)(a), except those persons described in s.
 2593 197.502(4)(h), as their interests may appear. The clerk shall
 2594 mail notices to such persons notifying them of the funds held
 2595 for their benefit. Any service charges, at the ~~same rate as~~
 2596 prescribed in s. 28.24(10), and costs of mailing notices shall
 2597 be paid out of the excess balance held by the clerk. Excess
 2598 proceeds shall be held and disbursed in the same manner as
 2599 unclaimed redemption moneys in s. 197.473. ~~If In the event~~
 2600 excess proceeds are not sufficient to cover the service charges
 2601 and mailing costs, the clerk shall receive the total amount of
 2602 excess proceeds as a service charge.

2603 Section 55. Section 197.602, Florida Statutes, is amended
 2604 to read:

2605 197.602 Reimbursement required in challenges to the
 2606 validity of a tax deed ~~Party recovering land must refund taxes~~
 2607 ~~paid and interest.-~~

2608 (1) If a party successfully challenges the validity of a
 2609 tax deed in an action at law or equity, but the taxes for which
 2610 the tax deed was sold were not paid before the tax deed was
 2611 issued, the party shall pay to the party against whom the
 2612 judgment or decree is entered:

2613 (a) The amount paid for the tax deed and all taxes paid
 2614 upon the land, together with 12 percent interest thereon per
 2615 year from the date of the issuance of the tax deed;

2616 (b) All legal expenses in obtaining the tax deed,
 2617 including publication of notice and clerk's fees for issuing and
 2618 recording the tax deed; and

2619 (c) The fair cash value of all maintenance and permanent
 2620 improvements made upon the land by the holders under the tax
 2621 deed. If, in an action at law or in equity involving the
 2622 ~~validity of any tax deed, the court holds that the tax deed was~~
 2623 ~~invalid at the time of its issuance and that title to the land~~
 2624 ~~therein described did not vest in the tax deed holder , then, if~~
 2625 ~~the taxes for which the land was sold and upon which the tax~~
 2626 ~~deed was issued had not been paid prior to issuance of the deed,~~
 2627 ~~the party in whose favor the judgment or decree in the suit is~~
 2628 ~~entered shall pay to the party against whom the judgment or~~
 2629 ~~decree is entered the amount paid for the tax deed and all taxes~~
 2630 ~~paid upon the land, together with 12-percent interest thereon~~
 2631 ~~per year from the date of the issuance of the tax deed and all~~
 2632 ~~legal expenses in obtaining the tax deed, including publication~~

2633 ~~of notice and clerk's fees for issuing and recording the tax~~
 2634 ~~deed, and also the fair cash value of all permanent improvements~~
 2635 ~~made upon the land by the holders under the tax deed.~~

2636 (2) In an action to challenge the validity of a tax deed,
 2637 the prevailing party is entitled to all reasonable litigation
 2638 expenses including attorney's fees.

2639 (3) The court shall determine the amount of the expenses
 2640 for which a party shall be reimbursed. ~~and the fair cash value~~
 2641 ~~of improvements shall be ascertained and found upon the trial of~~
 2642 ~~the action, and~~ The tax deed holder or anyone holding under the
 2643 tax deed has thereunder shall have a prior lien on upon the land
 2644 for the payment of the expenses that must be reimbursed to such
 2645 persons sums.

2646 Section 56. Section 192.0105, Florida Statutes, is amended
 2647 to read

2648 192.0105 Taxpayer rights.—There is created a Florida
 2649 Taxpayer's Bill of Rights for property taxes and assessments to
 2650 guarantee that the rights, privacy, and property of the
 2651 taxpayers of this state are adequately safeguarded and protected
 2652 during tax levy, assessment, collection, and enforcement
 2653 processes administered under the revenue laws of this state. The
 2654 Taxpayer's Bill of Rights compiles, in one document, brief but
 2655 comprehensive statements that summarize the rights and
 2656 obligations of the property appraisers, tax collectors, clerks
 2657 of the court, local governing boards, the Department of Revenue,
 2658 and taxpayers. Additional rights afforded to payors of taxes and
 2659 assessments imposed under the revenue laws of this state are
 2660 provided in s. 213.015. The rights afforded taxpayers to assure

2661 that their privacy and property are safeguarded and protected
 2662 during tax levy, assessment, and collection are available only
 2663 insofar as they are implemented in other parts of the Florida
 2664 Statutes or rules of the Department of Revenue. The rights so
 2665 guaranteed to state taxpayers in the Florida Statutes and the
 2666 departmental rules include:

2667 (1) THE RIGHT TO KNOW.—

2668 (a) The right to be sent a ~~mailed~~ notice of proposed
 2669 property taxes and proposed or adopted non-ad valorem
 2670 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
 2671 (13)(a), and 200.069). The notice must also inform the taxpayer
 2672 that the final tax bill may contain additional non-ad valorem
 2673 assessments (see s. 200.069(10)).

2674 (b) The right to notification of a public hearing on each
 2675 taxing authority's tentative budget and proposed millage rate
 2676 and advertisement of a public hearing to finalize the budget and
 2677 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2678 (c) The right to advertised notice of the amount by which
 2679 the tentatively adopted millage rate results in taxes that
 2680 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
 2681 The right to notification ~~by first-class mail~~ of a comparison of
 2682 the amount of the taxes to be levied from the proposed millage
 2683 rate under the tentative budget change, compared to the previous
 2684 year's taxes, and also compared to the taxes that would be
 2685 levied if no budget change is made (see ss. 200.065(2)(b) and
 2686 200.069(2), (3), (4), and (8)).

2687 (d) The right that the adopted millage rate will not
 2688 exceed the tentatively adopted millage rate. If the tentative

2689 rate exceeds the proposed rate, each taxpayer shall be mailed
 2690 notice comparing his or her taxes under the tentatively adopted
 2691 millage rate to the taxes under the previously proposed rate,
 2692 before a hearing to finalize the budget and adopt millage (see
 2693 s. 200.065(2)(d)).

2694 (e) The right to be sent notice by first-class mail of a
 2695 non-ad valorem assessment hearing at least 20 days before the
 2696 hearing with pertinent information, including the total amount
 2697 to be levied against each parcel. All affected property owners
 2698 have the right to appear at the hearing and to file written
 2699 objections with the local governing board (see s. 197.3632(4)(b)
 2700 and (c) and (10)(b)2.b.).

2701 (f) The right of an exemption recipient to be sent a
 2702 renewal application for that exemption, the right to a receipt
 2703 for homestead exemption claim when filed, and the right to
 2704 notice of denial of the exemption (see ss. 196.011(6),
 2705 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2706 (g) The right, on property determined not to have been
 2707 entitled to homestead exemption in a prior year, to notice of
 2708 intent from the property appraiser to record notice of tax lien
 2709 and the right to pay tax, penalty, and interest before a tax
 2710 lien is recorded for any prior year (see s. 196.161(1)(b)).

2711 (h) The right to be informed during the tax collection
 2712 process, including: notice of tax due; notice of back taxes;
 2713 notice of late taxes and assessments and consequences of
 2714 nonpayment; opportunity to pay estimated taxes and non-ad
 2715 valorem assessments when the tax roll will not be certified in
 2716 time; notice when interest begins to accrue on delinquent

2717 provisional taxes; notice of the right to prepay estimated taxes
 2718 by installment; a statement of the taxpayer's estimated tax
 2719 liability for use in making installment payments; and notice of
 2720 right to defer taxes and non-ad valorem assessments on homestead
 2721 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
 2722 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
 2723 193.1145(10)(a), and 197.254(1)). However, a taxpayer is deemed
 2724 to have waived the right to know if the taxpayer fails to
 2725 provide current contact information to the county property
 2726 appraiser and tax collector.

2727 (i) The right to an advertisement in a newspaper listing
 2728 names of taxpayers who are delinquent in paying tangible
 2729 personal property taxes, with amounts due, and giving notice
 2730 that interest is accruing at 18 percent and that, unless taxes
 2731 are paid, warrants will be issued, prior to petition made with
 2732 the circuit court for an order to seize and sell property (see
 2733 s. 197.402(2)).

2734 (j) The right to be sent a ~~mailed~~ notice when a petition
 2735 has been filed with the court for an order to seize and sell
 2736 property and the right to be mailed notice, and to be served
 2737 notice by the sheriff, before the date of sale, that application
 2738 for tax deed has been made and property will be sold unless back
 2739 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
 2740 197.522(1)(a) and (2)).

2741 (k) The right to have certain taxes and special
 2742 assessments levied by special districts individually stated on
 2743 the "Notice of Proposed Property Taxes and Proposed or Adopted
 2744 Non-Ad Valorem Assessments" (see s. 200.069).

2745
 2746 Notwithstanding the right to information contained in this
 2747 subsection, under s. 197.122 property owners are held to know
 2748 that property taxes are due and payable annually and charges
 2749 property owners with a duty to ascertain the amount of current
 2750 and delinquent taxes to obtain the necessary information from
 2751 the applicable governmental officials.

2752 (2) THE RIGHT TO DUE PROCESS.—

2753 (a) The right to an informal conference with the property
 2754 appraiser to present facts the taxpayer considers to support
 2755 changing the assessment and to have the property appraiser
 2756 present facts supportive of the assessment upon proper request
 2757 of any taxpayer who objects to the assessment placed on his or
 2758 her property (see s. 194.011(2)).

2759 (b) The right to petition the value adjustment board over
 2760 objections to assessments, denial of exemption, denial of
 2761 agricultural classification, denial of historic classification,
 2762 denial of high-water recharge classification, disapproval of tax
 2763 deferral, and any penalties on deferred taxes imposed for
 2764 incorrect information willfully filed. Payment of estimated
 2765 taxes does not preclude the right of the taxpayer to challenge
 2766 his or her assessment (see ss. 194.011(3), 196.011(6) and
 2767 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),
 2768 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2769 (c) The right to file a petition for exemption or
 2770 agricultural classification with the value adjustment board when
 2771 an application deadline is missed, upon demonstration of
 2772 particular extenuating circumstances for filing late (see ss.

2773 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2774 (d) The right to prior notice of the value adjustment

2775 board's hearing date and the right to the hearing within 4 hours

2776 of scheduled time (see s. 194.032(2)).

2777 (e) The right to notice of date of certification of tax

2778 rolls and receipt of property record card if requested (see ss.

2779 193.122(2) and (3) and 194.032(2)).

2780 (f) The right, in value adjustment board proceedings, to

2781 have all evidence presented and considered at a public hearing

2782 at the scheduled time, to be represented by an attorney or

2783 agent, to have witnesses sworn and cross-examined, and to

2784 examine property appraisers or evaluators employed by the board

2785 who present testimony (see ss. 194.034(1)(a) and (c) and (4),

2786 and 194.035(2)).

2787 (g) The right to be sent ~~mailed~~ a timely written decision

2788 by the value adjustment board containing findings of fact and

2789 conclusions of law and reasons for upholding or overturning the

2790 determination of the property appraiser, and the right to

2791 advertised notice of all board actions, including appropriate

2792 narrative and column descriptions, in brief and nontechnical

2793 language (see ss. 194.034(2) and 194.037(3)).

2794 (h) The right at a public hearing on non-ad valorem

2795 assessments or municipal special assessments to provide written

2796 objections and to provide testimony to the local governing board

2797 (see ss. 197.3632(4)(c) and 170.08).

2798 (i) The right to bring action in circuit court to contest

2799 a tax assessment or appeal value adjustment board decisions to

2800 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c))

2801 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2802 (3) THE RIGHT TO REDRESS.—

2803 (a) The right to discounts for early payment on all taxes
 2804 and non-ad valorem assessments collected by the tax collector,
 2805 except for partial payments as defined in 197.374, the right to
 2806 pay installment payments with discounts, and the right to pay
 2807 delinquent personal property taxes under a ~~an installment~~
 2808 payment program when implemented by the county tax collector
 2809 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and
 2810 197.4155).

2811 (b) The right, upon filing a challenge in circuit court
 2812 and paying taxes admitted in good faith to be owing, to be
 2813 issued a receipt and have suspended all procedures for the
 2814 collection of taxes until the final disposition of the action
 2815 (see s. 194.171(3)).

2816 (c) The right to have penalties reduced or waived upon a
 2817 showing of good cause when a return is not intentionally filed
 2818 late, and the right to pay interest at a reduced rate if the
 2819 court finds that the amount of tax owed by the taxpayer is
 2820 greater than the amount the taxpayer has in good faith admitted
 2821 and paid (see ss. 193.072(4) and 194.192(2)).

2822 (d) The right to a refund when overpayment of taxes has
 2823 been made under specified circumstances (see ss. 193.1145(8)(e)
 2824 and 197.182(1)).

2825 (e) The right to an extension to file a tangible personal
 2826 property tax return upon making proper and timely request (see
 2827 s. 193.063).

2828 (f) The right to redeem real property and redeem tax

2829 certificates at any time before full payment for a tax deed is
 2830 made to the clerk of the court, including documentary stamps and
 2831 recording fees ~~issued~~, and the right to have tax certificates
 2832 canceled if sold where taxes had been paid or if other error
 2833 makes it void or correctable. Property owners have the right to
 2834 be free from contact by a certificateholder for 2 years after
 2835 April 1 of the year the tax certificate is issued (see ss.
 2836 197.432 (13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and
 2837 197.472(1) and (7)).

2838 (g) The right of the taxpayer, property appraiser, tax
 2839 collector, or the department, as the prevailing party in a
 2840 judicial or administrative action brought or maintained without
 2841 the support of justiciable issues of fact or law, to recover all
 2842 costs of the administrative or judicial action, including
 2843 reasonable attorney's fees, and of the department and the
 2844 taxpayer to settle such claims through negotiations (see ss.
 2845 57.105 and 57.111).

2846 (4) THE RIGHT TO CONFIDENTIALITY.—

2847 (a) The right to have information kept confidential,
 2848 including federal tax information, ad valorem tax returns,
 2849 social security numbers, all financial records produced by the
 2850 taxpayer, Form DR-219 returns for documentary stamp tax
 2851 information, and sworn statements of gross income, copies of
 2852 federal income tax returns for the prior year, wage and earnings
 2853 statements (W-2 forms), and other documents (see ss. 192.105,
 2854 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2855 (b) The right to limiting access to a taxpayer's records by a
 2856 property appraiser, the Department of Revenue, and the Auditor

2857 General only to those instances in which it is determined that
 2858 such records are necessary to determine either the
 2859 classification or the value of taxable nonhomestead property
 2860 (see s. 195.027(3)).

2861 Section 57. Paragraph (d) of subsection (3) of section
 2862 194.011, Florida Statutes, is amended to read:

2863 194.011 Assessment notice; objections to assessments.—

2864 (3) A petition to the value adjustment board must be in
 2865 substantially the form prescribed by the department.

2866 Notwithstanding s. 195.022, a county officer may not refuse to
 2867 accept a form provided by the department for this purpose if the
 2868 taxpayer chooses to use it. A petition to the value adjustment
 2869 board shall describe the property by parcel number and shall be
 2870 filed as follows:

2871 (d) The petition may be filed, as to valuation issues, at
 2872 any time during the taxable year on or before the 25th day
 2873 following the mailing of notice by the property appraiser as
 2874 provided in subsection (1). With respect to an issue involving
 2875 the denial of an exemption, an agricultural or high-water
 2876 recharge classification application, an application for
 2877 classification as historic property used for commercial or
 2878 certain nonprofit purposes, or a deferral, the petition must be
 2879 filed at any time during the taxable year on or before the 30th
 2880 day following the mailing of the notice by the property
 2881 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
 2882 196.193 or notice by the tax collector under s. 197.2425
 2883 ~~197.253~~.

2884 Section 58. Subsection (1) of section 194.013, Florida

2885 Statutes, is amended to read:
 2886 194.013 Filing fees for petitions; disposition; waiver.—
 2887 (1) If so required by resolution of the value adjustment
 2888 board, a petition filed pursuant to s. 194.011 shall be
 2889 accompanied by a filing fee to be paid to the clerk of the value
 2890 adjustment board in an amount determined by the board not to
 2891 exceed \$15 for each separate parcel of property, real or
 2892 personal, covered by the petition and subject to appeal.
 2893 However, no such filing fee may be required with respect to an
 2894 appeal from the disapproval of homestead exemption under s.
 2895 196.151 or from the denial of tax deferral under s. 197.2425
 2896 ~~197.253~~. Only a single filing fee shall be charged under this
 2897 section as to any particular parcel of property despite the
 2898 existence of multiple issues and hearings pertaining to such
 2899 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
 2900 or (f), a single filing fee shall be charged. Such fee shall be
 2901 calculated as the cost of the special magistrate for the time
 2902 involved in hearing the joint petition and shall not exceed \$5
 2903 per parcel. Said fee is to be proportionately paid by affected
 2904 parcel owners.

2905 Section 59. Subsection (12) of section 196.011, Florida
 2906 Statutes, is amended to read:
 2907 196.011 Annual application required for exemption.—
 2908 (12) Notwithstanding subsection (1), if ~~when~~ the owner of
 2909 property otherwise entitled to a religious exemption from ad
 2910 valorem taxation fails to timely file an application for
 2911 exemption, and because of a misidentification of property
 2912 ownership on the property tax roll the owner is not properly

2913 notified of the tax obligation by the property appraiser and the
 2914 tax collector, the owner of the property may file an application
 2915 for exemption with the property appraiser. The property
 2916 appraiser must consider the application, and if he or she
 2917 determines the owner of the property would have been entitled to
 2918 the exemption had the property owner timely applied, the
 2919 property appraiser must grant the exemption. Any taxes assessed
 2920 on such property shall be canceled, and if paid, refunded. Any
 2921 tax certificates outstanding on such property shall be canceled
 2922 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2923 Section 60. Section 197.603, Florida Statutes, is created
 2924 to read:

2925 197.603 Declaration of legislative findings and intent.-
 2926 The Legislature finds that the state has a strong interest in
 2927 ensuring due process and public confidence in a uniform, fair,
 2928 efficient, and accountable collection of property taxes by
 2929 county tax collectors. Therefore, tax collectors shall be
 2930 supervised by the Department of Revenue pursuant to s.
 2931 195.002(1). Moreover, the Legislature intends that the property
 2932 tax collection authorized by this chapter under s. 9(a), Art.
 2933 VII of the State Constitution be free from the influence or the
 2934 appearance of influence of the local governments who levy
 2935 property taxes and receive property tax revenues.

2936 Section 61. Sections 197.202, 197.242, 197.304, 197.3041,
 2937 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
 2938 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
 2939 197.3077, 197.3078, and 197.3079, Florida Statutes, are
 2940 repealed.

PCS for HB 265

ORIGINAL

2010

2941

Section 62. This act shall take effect July 1, 2010.