



Finance and Tax Committee

Thursday, March 17, 2011

1:00 p.m.

Reed Hall

MEETING PACKET



Finance and Tax Committee


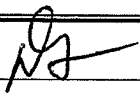
AGENDA

March 17, 2011
1:00 p.m. – 3:00 p.m.
Reed Hall

- I. Call to Order/Roll Call
- II. **Consideration of the following bill(s):**
HB 355 Property Taxation by O'Toole
HB 907 Transfer of Tax Liability by Wood
- III. Update on the Entertainment Industry Financial Incentive Program, presentation by Lucia Fishburne, Florida Film Commission
- IV. Closing Remarks and Adjournment

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 355 Property Taxation
SPONSOR(S): O'Toole and others
TIED BILLS: IDEN./SIM. **BILLS:** SB 478

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Finance & Tax Committee		Aldridge 	Langston 
2) Community & Military Affairs Subcommittee			
3) Economic Affairs Committee			

SUMMARY ANALYSIS

Chapter 197, F.S., governs tax collections, sales, and liens.

The bill revises Chapter 197, F.S., by removing archaic language, removing reference to outdated laws, combining certain sections for consistency, and clarifying definitions.

Specific changes made by the bill include:

- Authorizes the tax collector to remove uncollectible tangible personal property tax accounts from the tax roll.
- Shortens the timeframe within which taxpayers must request refunds of taxes paid in error.
- Increases from \$5 to \$10 the amount of tax overpayments which may be retained by the tax collector.
- Consolidates tax deferral provisions for homesteads, working waterfronts, and affordable housing.
- Increases the time within which to appeal disapproval of tax deferral applications.
- Reduces the maximum interest rate required to be paid by a taxpayer on deferred taxes.
- Requires that partial payment of deferred taxes must be in an amount of at least one year of deferred taxes, assessments, and accrued interest.
- Authorizes the tax collector to send certain tax notices electronically, if expressly consented to by the taxpayer.
- Authorizes the tax collector to establish branch offices to conduct state business or, if authorized to do so by resolution of the county governing body pursuant to s. 1(k), Art. VIII of the State Constitution, conduct county business.
- Expands the availability of an implemented installment payment program to all delinquent tangible personal property taxpayers.
- Increases from \$100 to \$250 the amount of delinquent taxes on homestead property for which a tax certificate cannot be sold at public auction and must be struck to the county.
- Authorizes a tax collector to collect a reimbursement for any fee charged to the tax collector by a vendor for providing an electronic tax deed application program or service.
- Adds to the opening bid amount on tax deed property sales all tax certificates sold subsequent to the filing of the tax deed application plus any omitted taxes.
- The distribution of certain abandoned property is shifted from the counties to the state.

The bill provides legislative intent that property tax collection should be free from the influence or the appearance of influence of the local governments that levy property taxes and receive property tax revenues.

The Revenue Estimating Conference has determined that the bill will have a positive, indeterminate impact on state government revenues, and an indeterminate impact of unknown direction on local government revenues.

The bill is effective July 1, 2011.

This document does not reflect the intent or official position of the bill sponsor or House of Representatives.

STORAGE NAME: h0355.FTC.DOCX

DATE: 2/23/2011

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation- Tax Collections, Sales and Liens- Background

Chapter 197, F.S., governs tax collections, sales, and liens.

Tax Certificates

A tax certificate is a legal document, representing unpaid delinquent real property taxes, non-ad valorem assessments, including special assessments, interest, and related costs and charges, issued in accordance with Chapter 197, F.S., against a specific parcel of real property.¹ The tax certificate acts as a first lien on the property superior to all other liens, but it does not convey any property rights.²

Property taxes are due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector and tax notices are mailed to taxpayers notifying them of the amount of taxes due and any discounts that are available to them.³ Taxes are considered delinquent if they are not paid by April 1 following the year in which they are assessed.⁴ By April 30, the tax collector mails an additional tax notice to each taxpayer whose payment has not been received, notifying the taxpayer that a tax certificate on the property will be sold for delinquent taxes that are not paid in full.⁵

Tax collectors are required to hold tax certificate sales on or before June 1, or 60 days after the date of delinquency, to sell tax certificates on properties with delinquent taxes.⁶ The tax collector is required to advertise the delinquent parcels in a local newspaper, once a week for three consecutive weeks, prior to the tax certificate sale.⁷ The interest on a tax certificate ranges from 0 to 18%. Valid bids may be entered between 0 and 18% interest in 0.25% increments. A tax certificate earns a minimum of 5% interest to the investor until the interest has accrued to greater than 5%, with the exception of "zero" interest bids, which always earn zero interest.⁸ Bids are entered and awarded to the buyer with the lowest interest rate bid. Tax certificates are "struck off to the person who will pay the taxes, interest, cost and charges and will demand the lowest rate of interest under the maximum rate of interest."⁹ Unsold tax certificates are issued to the county at the maximum interest rate (18%).¹⁰

Simple interest accrues on the tax certificate on a monthly basis, starting on June 1 for those tax certificates awarded to bidders during the tax sale process. Interest is accrued at the rate of the winning bid.¹¹ When a tax certificate is redeemed (paid by the property owner), the certificate holder will receive the amount of their investment (the tax certificate face amount) plus the interest accrued up to the date of redemption. A tax certificate can be redeemed anytime before a tax deed is issued or the property is placed on the list of lands available for sale either by redeeming a tax certificate from the investor or by purchasing a county held tax certificate. The person redeeming or purchasing the tax certificate is required to pay "all taxes, interest, costs, charges, and [any] omitted taxes" plus a \$6.25

¹ Section 197.102(3), F.S.

² Section 197.122(1), F.S., *see also* s. 197.432, F.S.

³ Sections 197.322 and 197.333, F.S.

⁴ *Id.*

⁵ Section 197.343(1), F.S.

⁶ *Id.*

⁷ Section 197.402(3), F.S.

⁸ Section 197.472(2), F.S.

⁹ Section 197.432(5), F.S.

¹⁰ *Id.*

¹¹ See text accompanying footnote 8 for information on minimum interest amounts.

fee to the tax collector.¹² The tax collector then pays the certificate holder the amount received by the tax collector, less certain service charges.¹³

Tax Deeds

If the property owner has not redeemed the tax certificate, a tax certificateholder may apply for a tax deed on the property on or after the second year following the sale of the certificate and before the expiration of seven years from issuance, by filing the certificate with the county tax collector and paying all amounts required for redemption or purchase of all other outstanding tax certificates, any omitted taxes or delinquent taxes, and any current taxes due, plus interest.¹⁴ The tax collector is authorized to collect a tax deed application fee of \$75 at the time of application for the tax deed.¹⁵ The property is then placed on the list of lands available for sale and sold to the highest bidder at a public auction held by the clerk of the circuit court.¹⁶ If property placed on the list of lands available for sale is not sold within three years after the public auction, the land escheats to the county in which the property is located free and clear of all liens.¹⁷ Tax certificates that are not redeemed or for which a tax deed has not been applied for after a period of seven years become null and void.¹⁸

Effect of Proposed Changes

The bill revises Chapter 197, F.S., by removing archaic language, removing reference to outdated laws, combining certain sections for consistency, and clarifying definitions. Specific changes in the bill include:

Uncollectible Personal Property Taxes

Current Law

Current law does not specify procedures when delinquent tangible personal property tax accounts are determined to be uncollectible. This can result in instances where personal property tax accounts are carried on the tax roll, when there is no reasonable expectation that the tangible personal property will ever be found to seize and sell for the payment of delinquent taxes.

Proposed Changes

The bill authorizes a tax collector who determines that a tangible personal property account is uncollectible to issue a certificate of correction for the current tax roll and any prior tax rolls. The bill also requires the tax collector to notify the property appraiser that an account is invalid when the account is determined to be uncollectible, and the assessment may not be certified for a future tax roll. An uncollectible account includes, but is not limited to: an account on property that was originally assessed but cannot be found to seize and sell for the payment of taxes, and includes other personal property of the owner for which a tax warrant may be issued.

¹² Section 197.472(3), F.S.

¹³ Section 197.472(6), F.S.

¹⁴ Section 197.502(2), F.S.

¹⁵ Section 197.502(1), F.S.

¹⁶ Section 197.542(1), F.S.,

¹⁷ Section 197.502(8), F.S.

¹⁸ Section 197.482(1), F.S.

Refunds

Current Law

When payments have been made in error,¹⁹ before the taxpayer may apply for a refund from the tax collector, the taxpayer must make demand for reimbursement of the erroneous payment from the owner of the property on which the erroneous taxes were paid, within 24 months of the date of erroneous payment.²⁰

Overpayments of \$5 or less may be retained by the tax collector, unless the taxpayer files a written claim for refund. Overpayments of more than \$5 resulting from taxpayer error shall be automatically refunded by the tax collector if determined within 4 years of the overpayment.²¹

Certain refunds of \$400 or more require approval of the Department of Revenue (DOR) before they can be made.²²

Proposed Changes

When payments have been made in error, the bill reduces the timeframe within which the taxpayer must make demand for reimbursement of the erroneous payment from the owner of the property on which the erroneous taxes were paid from 24 months to 12 months for delinquent taxes paid and from 24 months to 18 months for non-delinquent taxes paid.

The bill raises the amount of overpayments that may be retained by the tax collector from \$5 or less to \$10 or less. The bill also reduces the timeframe within which the tax collector is required to automatically refund such overpayments, if identified from 4 years to 12 months.

The bill increases the amount of certain refunds that require DOR approval from \$400 to \$2,500.

Property Tax Deferrals

Location in Statutes of Property Tax Deferral Provisions

Current Law

Chapter 197, F.S., provides certain instances in which a taxpayer can delay paying a portion of his or her combined taxes to a future date. Sections 197.252-197.3079, F.S., allow individual tax deferrals for taxpayers who are entitled to exemptions for homestead, recreational and commercial working waterfront, and affordable rental housing property. To qualify for a tax deferral, these classified property owners are required to file an annual tax deferral application with the county tax collector on or before January 31, following the year the property was assessed. Property tax deferrals for homestead²³, recreational and commercial working waterfront²⁴ and affordable rental housing²⁵ properties are contained within separate sections of Chapter 197, F.S.

Proposed Changes

Section 197.2421, F.S., is created and combines the tax deferral provisions for homestead, recreational and commercial working waterfront and affordable rental housing properties. Section 197.2423, F.S., is

¹⁹ The term "payment in error" includes payment by one taxpayer for a parcel which is erroneously applied to another taxpayer or parcel. See Rule 12D-13.009(2)(c), F.A.C.

²⁰ Section 197.182(1)(a)4., F.S.

²¹ Section 197.182(1)(c), F.S.

²² Section 197.182(1)(i), F.S.

²³ Section 197.252, F.S.

²⁴ Section 197.304, F.S.

²⁵ Section 197.307, F.S.

also created to prescribe the process for determining the approval or denial of a property tax deferral by the tax collector.

Appeal of Denied Tax Deferral

Current Law

Section 197.253, F.S., prescribes the procedure for applying for a homestead tax deferral. The application must be on a form prescribed by the department. The tax collector must consider the application for homestead tax deferral within 30 days of the application. A denial of the tax deferral can be appealed to the value adjustment board. The decision of the value adjustment board may be appealed to the circuit court by a petition for a declaratory judgment or other appropriate proceeding.

Proposed Changes

The bill moves the application for a homestead tax deferral procedure to s. 197.2423, F.S., and provides new time requirements for the process. If the tax collector disapproves a tax deferral he must send notice of the disapproval within 45 days after the application is filed. Section 197.253, F.S., is renumbered to s. 197.2425, F.S., and prescribes the appeal process. The time for appeal changes from 20 days after receipt of the notice to 30 days after receipt of the notice. An appeal of the value adjustment board decision is by a de novo proceeding²⁶ for a declaratory judgment or other appropriate proceeding in circuit court.

Prepayment of Deferred Taxes

Current Law

Section 197.272 allows a property owner to pay all or part of deferred taxes and interest at any time. Partial payments are applied first to accrued interest.

Proposed Changes

Partial payments of deferred taxes must, at a minimum, be in the amount of one full year of deferred taxes, assessments and accrued interest.

Deferred Payment Tax Certificates

Current Law

Section 197.262, F.S., requires tax collectors to notify each local governing body of the amount of taxes and non ad-valorem assessments deferred which would otherwise have been collected by the governing body. When taxes are deferred, a tax certificate for the deferred taxes is struck to the county. Such certificates are exempt from the normal tax certificate public sale process. Taxpayers with deferrals are required to pay interest on the amounts deferred. The interest rate on tax certificates held by counties may not exceed 9.5 percent.

Proposed Changes

The bill removes the requirement for collectors to notify each local governing body of the amount of taxes and non ad-valorem assessments deferred which would otherwise have been collected by the governing body. The bill also reduces the maximum interest rate, required to be paid by the property owner, on deferred payment tax certificates to 7 percent.

²⁶ A de novo proceeding is one where the matter is considered anew, as if the matter had not been heard before and as if no decision had been previously rendered.

Electronic Sale of Tax Certificates

Current Law

Tax collectors are authorized to conduct electronic tax certificate sales under s. 197.432(16), F.S., which provides:

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

Proposed Changes

Several changes are made to Chapter 197, F.S., to update statutory guidance to tax collectors wishing to conduct electronic sales of tax certificates. These include:

- Providing definitions for the terms “awarded,” “proxy bidding” and “random number generator.”
- Amending s. 197.432, F.S., updating the authority tax collectors have to conduct electronic tax sales certificates.
- Allowing for proxy bidding.
- Authorizing electronic deposits and payments related to the tax certificate sale.
- Allowing the use of a random-number generator to determine the winning bidder when multiple bidders offer the same lowest rate of interest.

Notice Sent to Taxpayers

Current Law

The tax collector is required to send various notices to taxpayers by mail. These include:

- Notices of refund denial.²⁷
- Tax notices sent to taxpayers stating the amount of current taxes due.²⁸
- Additional tax notices sent by April 30 to taxpayers whose payment has not been received.²⁹
- Tax notices authorized to be mailed to certain third parties, including mortgagees that are the trustee of a taxpayers escrow account for ad valorem taxes.³⁰

Proposed Changes

The bill authorizes the tax collector to send these notices electronically, with the express consent of the property owner, or by mail. However, if a notice sent electronically is returned as undeliverable, a second notice must be sent, but the original electronic notice is the official mailing. The bill also deletes requirements that certain information be provided or stored in the form prescribed by the Department of Revenue.

²⁷ Section 197.182(1)(k), F.S.

²⁸ Section 197.322(3), F.S.

²⁹ Section 197.343(1), F.S.

³⁰ Section 197.344(1), F.S.

Branch Offices

Current Law

Article VIII, section 1(k), of the Florida Constitution, requires a resolution of the governing body of the county to establish a branch office for the conduct of county business outside of the county seat.

Proposed Changes

The bill authorizes the tax collector to establish branch offices to conduct state business or, if authorized to do so by resolution of the county governing body pursuant to s. 1(k), Art. VIII of the State Constitution, conduct county business.

The bill also authorizes the tax collector to perform collection duties through the use of contracted services or products or by electronic means.

Installment Payment Program

Current Law

The tax collector may implement an installment payment program for the payment of delinquent tangible personal property taxes. If implemented, the program must be available to each delinquent tangible personal property taxpayer whose delinquent personal property taxes exceed \$1,000.

Proposed Changes

The bill deletes the mandatory availability of an implemented installment payment program to taxpayers whose delinquent tangible personal property taxes exceed \$1,000 and makes the program available to all delinquent tangible personal property taxpayers.

Tax Certificates on Homestead Property

Current Law

A tax certificate of less than \$100 in delinquent taxes on homestead property cannot be sold at public auction, but must be issued to the county and bear a maximum interest of 18%.³¹

Proposed Changes

The bill increases from \$100 to \$250 the amount of delinquent taxes on homestead property for which a tax certificate cannot be sold at public auction and must be struck to the county. The bill also reduces the maximum interest rate to the maximum rate allowed under s. 197.252(4), F.S., which is currently 7%. The bill authorizes the use of proxy bidding for tax certificate sales and the use of a random number generator to determine a winner, where multiple bidders offer the same lowest rate of interest.

Tax Deeds

Current Law

After 2 years, the holder of a tax certificate may apply for a tax deed with the tax collector. The tax collector may collect a \$75 application fee.

³¹ Sections 197.172 and 197.432(4), F.S.

Proposed Changes

In addition to the current \$75 application fee, the bill allows a tax collector to collect a reimbursement for any fee charged to the tax collector by a vendor for providing an electronic tax deed application program or service.

Sale at Public Auction

Current Law

- Once a certificateholder has filed an application for a tax deed, the real property against which the tax certificate was issued is advertised for sale to the highest bidder, specifying the time, date and location of the sale.³²
- For non-homestead property, the opening bid is the amount of delinquent taxes, accrued interest, plus costs and fees involved in the tax deed application.³³ For homestead property, the opening bid is increased to include all amounts required for non-homestead property, plus an amount equal to one-half of the assessed value of the homestead property.³⁴ The property is struck off and sold to the highest bidder, who must make full payment of the final bid, plus any documentary stamp tax and recording fees due.
- The highest bidder must post with the clerk a nonrefundable cash deposit of \$200 at the time of the sale, to be applied to the sale price at the time of full payment. If there are no higher bids than the opening bid, the land is struck off and sold to the certificateholder, who must pay to the clerk the documentary stamp tax and recording fees due.
- Upon receipt of full payment, a tax deed is issued and recorded by the clerk of the circuit court. If full payment of the final bid and of documentary stamp tax and recording fees dues in not made within 24 hours, or if the sale is canceled for any reason, the clerk must readvertise the sale to be held within 30 days.

Proposed Changes

- The bill deletes outdated language regarding "sale to the highest bidder for cash at public outcry."
- The bill requires all delinquent tax amounts accrued or tax certificates sold after the filing of an application for tax deed to be included in the opening bid at the tax deed property sale.
- The bill changes the highest bidder deposit amount from \$200 to the greater of \$200 or 5% of the bid amount.
- The bill clarifies that the sale process must be repeated until the property is sold and the clerk receives full payment or the clerk does not receive any bids other than that of the certificateholder.

Disposition of Unclaimed Redemption Moneys

Current Law

Certain moneys paid to the tax collector for the redemption of tax certificates that are payable to the holder of a redeemed tax certificate but for which no claim has been made are remitted to the board of county commissioners. Two years after the date the unclaimed redemption moneys were remitted to

³² Section 197.542(1), F.S.

³³ Id.

³⁴ Id.

the board of county commissioners, all claims to such moneys are forever barred, and such moneys become the property of the county.³⁵

Proposed Changes

The bill adds moneys paid to the tax collector for a tax deed application that are payable to the holder of a redeemed tax certificate to the “disposition of unclaimed redemption moneys” statute. The bill provides that such moneys are considered unclaimed under the general disposition of unclaimed property law contained in Chapter 717, F.S., and must be remitted to the state.

Legislative Intent

Current Law

Chapter 197, F.S., currently does not contain a statement of legislative intent.

Proposed Changes

The bill provides legislative intent that property tax collection should be free from the influence or the appearance of influence of the local governments who levy property taxes and receive property tax revenues.

Repealed Acts

- Section 197.202, F.S., dealing with destruction of 20-year-old tax receipts is repealed as obsolete.
- Section 197.242, F.S., providing short title “Homestead Property Tax Deferral Act” is repealed.
- Section 197.3042, F.S., dealing with notices to local governments regarding tax deferrals for recreational and commercial working waterfronts and s. 197.3072, F.S., dealing with notices to local governments regarding tax deferral for affordable rental housing properties are repealed.
- Section 197.307, F.S., dealing with procedures for adopting ordinance for tax deferrals for affordable rental housing is moved to s. 197.2524, F.S.
- Sections 197.304 and 197.3041, F.S. dealing with applying for tax deferral for recreational and commercial working waterfronts; and ss. 197.3072 and 197.3073, F.S., applying for tax deferral for affordable rental housing property are now contained within s. 197.2423, F.S.
- Sections 197.3043 and 197.3075, F.S., governing change in use or ownership of property is now covered by 197.263, F.S.
- Sections 197.3044 and 197.3076, F.S., governing prepayment of deferred taxes and non-ad valorem assessments is now governed by 197.272, F.S.
- Sections 197.3045 and 197.3077, F.S., governing distribution of payments is now governed by 197.282, F.S.
- Sections 197.3046 and 197.3088, F.S., providing for construction of the section dealing with the collection of personal property taxes is provided for in 197.292, F.S.
- Sections 197.3047 and 197.3079, F.S., providing for penalties is provided for in s. 197.301, F.S.
- Section 197.433, F.S., relating to duplicate tax certificates if the original is lost or destroyed is repealed.

³⁵ Section 197.473, F.S.

B. SECTION DIRECTORY:

- Section 1: Creates paragraph (h) in s. 95.051(1), F.S., to toll the statute of limitations for proceedings related to tax lien certificates or tax deeds under chapter 197, F.S., by the period of an intervening bankruptcy.
- Section 2: Amends s. 197.102, F.S., providing definitions related to electronic auction.
- Section 3: Amends s. 197.122, F.S., regarding liens.
- Section 4: Amends s. 197.123, F.S., requiring the tax collector to notify the property appraiser if a taxpayer has filed an erroneous or incomplete personal property statement or has failed to disclose all of the property subject to taxation.
- Section 5: Creates s. 197.146, F.S., providing for correction of tax roll and procedure for uncollectible personal property taxes.
- Section 6: Amends s. 197.162, F.S., revising language and clarifies that discount will apply only to payments made before delinquency.
- Section 7: Amends s. 197.172, F.S., changing the title of the section and specifies that discounts will apply only to payments made before delinquency.
- Section 8: Amends s. 197.182, F.S., renumbers section, makes grammatical changes, increases the minimum amount of automatic refund for overpayment to \$10, and shortens the time a demand for reimbursement can be made because of a payment made in error from 24 to 12 months for payments of delinquent taxes and 24 to 18 months for payments of non-delinquent taxes.
- Section 9: Amends s. 197.222, F.S., removes reference to Department of Revenue forms and requires the tax collector to send quarterly statements to those participating in the prepayment installment plan.
- Section 10: Amends s. 197.2301, F.S., increases minimum amount of bill or refund for underpayment or overpayment to \$10.
- Section 11: Creates s. 197.2421, F.S., combines all tax deferral statutes.
- Section 12: Creates s. 197.2423, F.S., providing procedure for approval or denial of tax deferral.
- Section 13: Rennumbers s. 197.253, F.S., as s. 197.2425, F.S., and provides procedure for appeal of denial of tax deferral.
- Section 14: Amends s. 197.243, F.S., removing "Act" from title.
- Section 15: Amends s. 197.252, governing procedures for tax deferrals.
- Section 16: Rennumbers s. 197.303 as s. 197.2524, F.S., dealing with tax deferrals for recreational and commercial working waterfront properties and includes provisions for tax deferral of affordable rental housing property.
- Section 17: Rennumbers s. 197.3071, F.S., as s. 197.2526, F.S., and provides for tax deferral eligibility of affordable rental housing property.
- Section 18: Amends s. 197.254, F.S., removing back of envelope notice requirements.

- Section 19: Amends s. 197.262, F.S., removes requirement that tax collector notify local governing body of taxes that are deferred and reduces amount of interest on tax certificates from 9.5 to 7 percent.
- Section 20: Amends s. 197.263, F.S., clarifying sections and provides that if there is a change in ownership to a surviving spouse the spouse may maintain the tax deferral if the spouse is eligible.
- Section 21: Amends s. 197.272, F.S., removing section allowing prepayment by certain individuals.
- Section 22: Amends s. 197.282, F.S., making minor rewording changes.
- Section 23: Amends s. 197.292, F.S., making minor rewording and numbering changes.
- Section 24: Amends s. 197.301, F.S., to include deferred taxes and non-ad valorem assessments subject to penalties.
- Section 25: Amends s. 197.312, F.S., making minor rewording changes.
- Section 26: Amends s. 197.322, F.S., authorizing tax collector to send notice of taxes electronically or by mail.
- Section 27: Amends s. 197.332, F.S., authorizing tax collector to establish branch offices.
- Section 28: Amends s. 197.343, F.S., authorizing tax collector to send additional notice of taxes electronically or by mail and removes duplicate notices to condominium and homeowner associations.
- Section 29: Amends s. 197.344, F.S., making minor rewording changes and authorizing notice to be sent electronically or by mail.
- Section 30: Amends s. 197.3635, F.S., removes requirement for partition between ad valorem taxes and non ad-valorem assessments.
- Section 31: Amends s. 197.373, F.S., changes the 15-day notice requirement to 45 days.
- Section 32: Amends s. 197.374, F.S., to correct cross-reference.
- Section 33: Amends s. 197.402, F.S., provides additional day if deadline falls on weekend or legal holiday.
- Section 34: Amends s. 197.403, F.S., makes minor rewording changes and removes form provided by Department of Revenue.
- Section 35: Amends s. 197.413, F.S., increases fee to delinquent taxpayer for notices.
- Section 36: Amends s. 197.414, F.S., removes requirement that record be kept in a form prescribed by the Department of Revenue.
- Section 37: Amends s. 197.4155, F.S., requires that delinquent personal property tax program be available to all taxpayers if a payment program is implemented.
- Section 38: Amends s. 197.416, F.S., removes requirement that tax collector maintain action to collect delinquent taxes for seven years.
- Section 39: Amends s. 197.417, F.S., authorizing notice to be posted on the Internet.

- Section 40: Amends s. 197.432, F.S., increases minimum amount of tax certificate from \$100 to \$250 and authorizes use of proxy bidding and random number generators.
- Section 41: Amends s. 197.4325, F.S., making minor rewording changes. Repeals requirement that tax collector retain copy of the cancelled tax receipt and dishonored check and that tax collector retain bidder's forfeited deposit and resell the certificate.
- Section 42: Amends s. 197.442, F.S., making minor rewording changes.
- Section 43: Amends s. 197.443, F.S., authorizes tax collector to make tax certificate corrections or cancellations without order from the Department of Revenue.
- Section 44: Amends s. 197.462, F.S., making minor rewording changes and repealing requirement that tax collector endorse tax certificate.
- Section 45: Amends s. 197.472, F.S., requires certificate redeemer to pay all interest, costs, and charges.
- Section 46: Creates s. 197.4725, F.S., provides for the purchase of county-held tax certificates.
- Section 47: Amends s. 197.473, F.S., revises procedure for unclaimed redemption money.
- Section 48: Amends s. 197.482, F.S., removes reference to Act of 1973 Legislature.
- Section 49: Amends s. 197.492, F.S., allowing electronic submission of report.
- Section 50: Amends s. 197.502, F.S., allows clerk to seek reimbursement for costs associated with electronic tax deed applications and provides timelines and procedures for tax deed applications.
- Section 51: Amends s. 197.542, F.S., revises requirements for sale at public auction.
- Section 52: Amends s. 197.582, F.S., requires tax collector to distribute funds to pay taxes.
- Section 53: Amends s. 197.602, F.S., requiring reimbursement in challenges to the validity of a tax deed.
- Section 54: Amends s. 192.0105, F.S., to correct cross-reference and change "mailed" to "sent".
- Section 55: Amends s. 194.011, F.S., to correct cross-reference.
- Section 56: Amends s. 194.013, F.S., to correct cross-reference.
- Section 57: Amends s. 196.011, F.S., to correct cross-reference.
- Section 58: Creates s. 197.603, F.S., to provide legislative intent.
- Section 59: Repeals various sections of ch. 197, F.S.
- Section 60: Provides an effective date of July 1, 2011.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

The Revenue Estimating Conference (REC) estimates that this bill will have a positive indeterminate revenue impact on state government, because the distribution of certain unclaimed property will be shifted from county government to the state.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

The REC estimates that this bill will have an indeterminate revenue impact on local governments. However, because various provisions of the bill would increase or decrease revenues, the REC was unable to determine whether the net effect of the bill would be positive or negative on local government revenues.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

None.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

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

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

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

70 |

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

72 |

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

75 | 95.051 When limitations tolled.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

119 197.102 Definitions.—

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

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

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

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

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

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

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141 winner.

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

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

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

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

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

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

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

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

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

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

204 | (a) The property was not subject to taxation;

205 | (b) The taxes were ~~had been~~ paid before the sale of
 206 | personal property; or

207 | (c) The real property was ~~had been~~ redeemed before receipt
 208 | by the clerk of the court of full payment for the execution and
 209 | delivery of a deed based upon a certificate issued for
 210 | nonpayment of taxes, including all recording fees and
 211 | documentary stamps.

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

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

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

224 | 1. Environmental restrictions, zoning restrictions, or

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225 restrictions on permissible use;

226 2. Acreage;

227 3. Wetlands or other environmental lands that are or have
228 been restricted in use because of such environmental features;

229 4. Access to usable land;

230 5. Any characteristic of the subject parcel which
231 ~~characteristic~~, in the property appraiser's opinion, caused the
232 appraisal to be clearly erroneous; or

233 6. Depreciation of the property that was based on a latent
234 defect of the property which existed but was not readily
235 discernible by inspection on January 1, but not depreciation
236 ~~resulting~~ from any other cause.

237 (b) The material mistake of fact may be corrected by the
238 property appraiser, in the same ~~like~~ manner as provided by law
239 for performing the act in the first place only within 1 year
240 after the approval of the tax roll pursuant to s. 193.1142. If,
241 ~~and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab initio
242 and does not affect ~~in no way affects any process by law for~~ the
243 enforcement of the collection of the any tax. If the ~~such a~~
244 correction results in a refund of taxes paid on the basis of an
245 erroneous assessment included ~~contained~~ on the current year's
246 tax roll ~~for years beginning January 1, 1999, or later~~, the
247 property appraiser, ~~at his or her option~~, may request ~~that~~ the
248 department to pass upon the refund request pursuant to s.
249 197.182 or may submit the correction and refund order directly
250 to the tax collector ~~for action~~ in accordance with the notice
251 provisions of s. 197.182(2). Corrections to tax rolls for
252 previous ~~prior~~ years which ~~would~~ result in refunds must be made

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253 pursuant to s. 197.182,

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

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

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

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

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

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

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

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

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

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

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

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

307 197.172 Interest rate; calculation and minimum.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

393 | is ~~actually~~ liable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

613 197.2421 Property tax deferral.-

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

617 and non-ad valorem assessments.

618 (2) Authorized property tax deferral programs are:

619 (a) Homestead tax deferral.

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

622 (c) Affordable rental housing deferral.

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

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

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

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

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

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

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

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

645 approval.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

780 197.252 Homestead tax deferral.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

963 197.254 Annual notification to taxpayer.—

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

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

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

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

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

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

986 197.262 Deferred payment tax certificates.—

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

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

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

1005 197.263 Change in ownership or use of property.—

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

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

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

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

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

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

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

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

1063 197.272 Prepayment of deferred taxes.—

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

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

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

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

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

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

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

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

1072 ~~tendered.~~

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

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

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

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

1077 Section 22. Section 197.282, Florida Statutes, is amended

1078 to read:

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

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

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

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

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

1084 received in accordance with the procedures for distribution of

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

1086 moneys as prescribed in this chapter.

1087 Section 23. Section 197.292, Florida Statutes, is amended

1088 to read:

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

1090 ~~act shall be construed to prevent~~

1091 (1) Prohibit the collection of personal property taxes

1092 that ~~which~~ become a lien against tax-deferred property;7

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

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

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

1101 197.301 Penalties.—

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

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

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

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

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

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

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1121 to read:

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

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

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

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

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

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

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

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

1165 197.332 Duties of tax collectors; branch offices.-

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

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

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

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

1191 197.343 Tax notices; additional notice required.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1259 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1345 it shall combine them by function.

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

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

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

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

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

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

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

1366 197.373 Payment of portion of taxes.—

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

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

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

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1373 Statutes, is amended to read:

1374 197.374 Partial payment of current year taxes.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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1625 | 197.402(3).

1626 | ~~(9)(8)~~ The tax collector shall maintain records ~~make a~~
 1627 | ~~list~~ of all the certificates sold for taxes, showing the date of
 1628 | the sale, the number of each certificate, the name of the owner
 1629 | as returned, a description of the property ~~land~~ within the
 1630 | certificate, the name of the purchaser, the interest rate bid,
 1631 | and the amount for which sale was made. Such records may be
 1632 | maintained electronically and shall ~~This list shall be cited~~
 1633 | ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
 1634 | ~~shall append to the list a certificate setting forth the fact~~
 1635 | ~~that the sale was made in accordance with this chapter.~~

1636 | ~~(10)(9)~~ A certificate may not be sold on, and a ~~nor is any~~
 1637 | lien is not created in, property owned by any governmental unit
 1638 | ~~the property of~~ which has become subject to taxation due to
 1639 | lease of the property to a nongovernmental lessee. The
 1640 | delinquent taxes shall be enforced and collected in the manner
 1641 | provided in s. 196.199(8). However, the ad valorem real property
 1642 | taxes levied on a leasehold that is taxed as real property under
 1643 | s. 196.199(2)(b), and for which no rental payments are due under
 1644 | the agreement that created the leasehold or for which payments
 1645 | required under the original leasehold agreement have been waived
 1646 | or prohibited by law before January 1, 1993, must be paid by the
 1647 | lessee. If the taxes are unpaid, the delinquent taxes become a
 1648 | lien on the leasehold and may be collected and enforced under
 1649 | this chapter.

1650 | ~~(11)(10)~~ Any tax certificates that ~~issued pursuant to this~~
 1651 | ~~section after January 1, 1977, which~~ are void due to an error of
 1652 | the property appraiser, the tax collector, or the taxing or

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1789

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

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

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

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

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

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

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

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

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

1847 197.462 Transfer of tax certificates held by individuals.—

1848 (1) All tax certificates issued to an individual may be

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

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

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

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

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

1861 197.472 Redemption of tax certificates.—

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

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

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

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

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

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

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

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

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

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

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

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

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

1963 197.473 Disposition of unclaimed redemption moneys.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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2045 property land.
 2046 (3) The county in which ~~where~~ the property lands described
 2047 in the certificate is ~~are~~ located shall apply ~~make application~~
 2048 for a tax deed on all county-held certificates on property
 2049 valued at \$5,000 or more on the property appraiser's most recent
 2050 assessment roll, except deferred payment tax certificates, and
 2051 may apply for tax deeds ~~make application~~ on ~~these~~ certificates
 2052 on property valued at less than \$5,000 on the property
 2053 appraiser's most recent assessment roll. The ~~Such~~ application
 2054 shall be made 2 years after April 1 of the year of issuance of
 2055 the certificates or as soon thereafter as is reasonable. Upon
 2056 application ~~for a tax deed~~, the county shall deposit with the
 2057 tax collector all applicable costs and fees as provided in
 2058 subsection (1), but may ~~shall~~ not deposit any money to cover the
 2059 redemption of other outstanding certificates covering the
 2060 property land.

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

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

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2073 titleholder as it appears on the latest assessment roll.
 2074 (b) Any lienholder of record who has recorded a lien
 2075 against the property described in the tax certificate if an
 2076 address appears on the recorded lien.
 2077 (c) Any mortgagee of record if an address appears on the
 2078 recorded mortgage.
 2079 (d) Any vendee of a recorded contract for deed if an
 2080 address appears on the recorded contract or, if the contract is
 2081 not recorded, any vendee who has applied to receive notice
 2082 pursuant to s. 197.344(1)(c).
 2083 (e) Any other lienholder who has applied to the tax
 2084 collector to receive notice if an address is supplied to the
 2085 collector ~~by such lienholder~~.
 2086 (f) Any person to whom the property was assessed on the
 2087 tax roll for the year in which the property was last assessed.
 2088 (g) Any lienholder of record who has recorded a lien
 2089 against a mobile home located on the property described in the
 2090 tax certificate if an address appears on the recorded lien and
 2091 if the lien is recorded with the clerk of the circuit court in
 2092 the county where the mobile home is located.
 2093 (h) Any legal titleholder of record of property that is
 2094 contiguous to the property described in the tax certificate, if
 2095 ~~when~~ the property described is ~~either~~ submerged land or common
 2096 elements of a subdivision and, if the address of the titleholder
 2097 of contiguous property appears on the record of conveyance of
 2098 the property land to the ~~that~~ legal titleholder. However, if the
 2099 legal titleholder of property contiguous to the property
 2100 ~~described in the tax certificate~~ is the same as the person to

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

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

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

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

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

2140 | 2. The tax collector may not accept or pay for any title
 2141 | search or abstract if ~~no~~ financial responsibility is not assumed
 2142 | for the search. However, reasonable restrictions as to the
 2143 | liability or responsibility of the title or abstract company are
 2144 | acceptable. Notwithstanding s. 627.7843(3), the tax collector
 2145 | may contract for higher maximum liability limits.

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

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

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

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

2158 (a) On county-held certificates on nonhomestead property
 2159 shall be the sum of the value of all outstanding certificates
 2160 against the property land, plus omitted years' taxes, delinquent
 2161 taxes, interest, and all costs and fees paid by the county.

2162 ~~(b) The opening bid~~ On an individual certificate must ~~on~~
 2163 ~~nonhomestead property shall~~ include, in addition to the amount
 2164 of money paid to the tax collector by the certificateholder at
 2165 the time of application, the amount required to redeem the
 2166 applicant's tax certificate and all other costs and fees paid by
 2167 the applicant, plus all tax certificates that were sold
 2168 subsequent to the filing of the tax deed application and omitted
 2169 taxes, if any.

2170 ~~(c) The opening bid~~ On property assessed on the latest tax
 2171 roll as homestead property shall include, in addition to the
 2172 amount of money required for an opening bid on nonhomestead
 2173 property, an amount equal to one-half of the latest assessed
 2174 value of the homestead. ~~Payment of one-half of the assessed~~
 2175 ~~value of the homestead property shall not be required if the tax~~
 2176 ~~certificate to which the application relates was sold prior to~~
 2177 ~~January 1, 1982.~~

2178 (7) On county-held certificates for which there are no
 2179 bidders at the public sale, the clerk shall enter the land on a
 2180 list entitled "lands available for taxes" and shall immediately
 2181 notify the county commission and all other persons holding
 2182 certificates against the property land that the property land is
 2183 available. During the first 90 days after the property land is
 2184 placed on the list ~~of lands available for taxes~~, the county may

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

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

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

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

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

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

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

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

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2241 | which the taxpayer or taxpayer's family has any interest.

2242 | Section 51. Section 197.542, Florida Statutes, is amended
2243 | to read:

2244 | 197.542 Sale at public auction.—

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

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

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

2294 (3) If the sale is canceled for any reason, or the buyer
 2295 fails to make full payment within the time required, the clerk
 2296 shall immediately readvertise the sale to be held within ~~no~~

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

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

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

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

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

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

2333 197.582 Disbursement of proceeds of sale.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2426 | (1) THE RIGHT TO KNOW.—

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

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

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

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

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

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

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

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

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

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

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

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

2501

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

2508 (2) THE RIGHT TO DUE PROCESS.—

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

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

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

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

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

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

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

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

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

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

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

2558 (3) THE RIGHT TO REDRESS.—

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

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

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

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

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

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

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

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

2602 (4) THE RIGHT TO CONFIDENTIALITY.—

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

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

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

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

2619 194.011 Assessment notice; objections to assessments.—

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

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

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

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

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

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

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

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

2663 196.011 Annual application required for exemption.-

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

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

2681 197.603 Declaration of legislative findings and intent.-

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

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

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

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

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COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER _____

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative O'Toole offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Section 95.051, Florida Statutes, is amended to
7 read:

8 95.051 When limitations tolled.—

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

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

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

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

17 (d) The adjudicated incapacity, before the cause of action
18 accrued, of the person entitled to sue. In any event, the action

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19 must be begun within 7 years after the act, event, or occurrence
20 giving rise to the cause of action.

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

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

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

27 (h) The period of an intervening bankruptcy tolls the
28 expiration period of a tax certificate under s. 197.482 and any
29 proceeding or process under chapter 197.

30 (i)-(h) The minority or previously adjudicated incapacity
31 of the person entitled to sue during any period of time in which
32 a parent, guardian, or guardian ad litem does not exist, has an
33 interest adverse to the minor or incapacitated person, or is
34 adjudicated to be incapacitated to sue; except with respect to
35 the statute of limitations for a claim for medical malpractice
36 as provided in s. 95.11. In any event, the action must be begun
37 within 7 years after the act, event, or occurrence giving rise
38 to the cause of action.

39

40 Paragraphs (a)-(c) shall not apply if service of process or
41 service by publication can be made in a manner sufficient to
42 confer jurisdiction to grant the relief sought. This section
43 shall not be construed to limit the ability of any person to
44 initiate an action within 30 days after ~~of~~ the lifting of an
45 automatic stay issued in a bankruptcy action as is provided in
46 11 U.S.C. s. 108(c).

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

51 Section 2. Section 197.102, Florida Statutes, is amended
52 to read:

53 197.102 Definitions.—

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

56 (a) "Awarded" means the time when the tax collector or a
57 designee determines and announces verbally or through the
58 closing of the bid process in a live or an electronic auction
59 that a buyer has placed the winning bid on a tax certificate at
60 a tax certificate sale.

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

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

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

70 (e) "Random number generator" means a computational device
71 that generates a sequence of numbers that lack any pattern and
72 is used to resolve a tie when multiple bidders have bid the same
73 lowest amount by assigning a number to each of the tied bidders

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74 and randomly determining which one of those numbers is the
75 winner.

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

83 (g)(4) "Tax notice" means the paper or electronic tax bill
84 sent to taxpayers for payment of any taxes or special
85 assessments collected pursuant to this chapter, or the bill sent
86 to taxpayers for payment of the total of ad valorem taxes and
87 non-ad valorem assessments collected pursuant to s. 197.3632.

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

89 (i)(6) "Tax rolls" and "assessment rolls" are synonymous
90 and mean the rolls prepared by the property appraiser pursuant
91 to chapter 193 and certified pursuant to s. 193.122.

92 (2)(7) If when a local government uses the method set
93 forth in s. 197.3632 to levy, collect, or enforce a non-ad
94 valorem assessment, the following definitions shall apply:

95 (a) "Ad valorem tax roll" means the roll prepared by the
96 property appraiser and certified to the tax collector for
97 collection.

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

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101 Section 3. Section 197.122, Florida Statutes, is amended
102 to read:

103 197.122 Lien of taxes; ~~dates~~, application.—

104 (1) All taxes imposed pursuant to the State Constitution
105 and laws of this state shall be a first lien, superior to all
106 other liens, on any property against which the taxes have been
107 assessed and shall continue in full force from January 1 of the
108 year the taxes were levied until discharged by payment or until
109 barred under chapter 95. If All personal property tax liens, to
110 the extent that the property to which the lien applies cannot be
111 located in the county or ~~to the extent that~~ the sale of the
112 property is insufficient to pay all delinquent taxes, interest,
113 fees, and costs due, a personal property tax lien applies shall
114 ~~be liens~~ against all other personal property of the taxpayer in
115 the county. However, a lien such liens against other personal
116 property does shall not apply against such property that which
117 has been sold, and is such liens against other personal property
118 shall be subordinate to any valid prior or subsequent liens
119 against such other property. An ~~No~~ act of omission or commission
120 on the part of a any property appraiser, tax collector, board of
121 county commissioners, clerk of the circuit court, or county
122 comptroller, or their deputies or assistants, or newspaper in
123 which an any advertisement of sale may be published does not
124 ~~shall operate to~~ defeat the payment of taxes, interest, fees,
125 and costs due and, but any acts of omission or commission may be
126 corrected at any time by the ~~officer or~~ party responsible for
127 them in the same like manner as provided by law for performing
128 acts in the first place. Amounts, and when so corrected they

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129 shall be deemed to be ~~construed as~~ valid ab initio and do not
130 ~~shall in no way~~ affect any process by law for the enforcement of
131 the collection of the any tax. All owners of property are ~~shall~~
132 be held to know that taxes are due and payable annually and are
133 responsible for ~~charged with the duty of~~ ascertaining the amount
134 of current and delinquent taxes and paying them before April 1
135 of the year following the year in which taxes are assessed. A No
136 sale or conveyance of real or personal property for nonpayment
137 of taxes may not ~~shall~~ be held invalid except upon proof that:

138 (a) The property was not subject to taxation;

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

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

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

149 (3) A property appraiser may also correct a material
150 mistake of fact relating to an essential condition of the
151 subject property to reduce an assessment if to do so requires
152 only the exercise of judgment as to the effect of the mistake of
153 fact on the assessed or taxable value of the property that
154 ~~mistake of fact.~~

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

158 1. Environmental restrictions, zoning restrictions, or
159 restrictions on permissible use;

160 2. Acreage;

161 3. Wetlands or other environmental lands that are or have
162 been restricted in use because of such environmental features;

163 4. Access to usable land;

164 5. Any characteristic of the subject parcel which
165 ~~characteristic~~, in the property appraiser's opinion, caused the
166 appraisal to be clearly erroneous; or

167 6. Depreciation of the property that was based on a latent
168 defect of the property which existed but was not readily
169 discernible by inspection on January 1, but not depreciation
170 ~~resulting~~ from any other cause.

171 (b) The material mistake of fact may be corrected by the
172 property appraiser, in the same like manner as provided by law
173 for performing the act in the first place only within 1 year
174 after the approval of the tax roll pursuant to s. 193.1142. If,
175 ~~and, when so~~ corrected, the tax roll act becomes valid ab initio
176 and does not affect ~~in no way affects any process by law for~~ the
177 enforcement of the collection of the any tax. If the such a
178 correction results in a refund of taxes paid on the basis of an
179 erroneous assessment included ~~contained~~ on the current year's
180 tax roll ~~for years beginning January 1, 1999, or later,~~ the
181 property appraiser, ~~at his or her option,~~ may request that the
182 department to pass upon the refund request pursuant to s.

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183 197.182 or may submit the correction and refund order directly
184 to the tax collector ~~for action~~ in accordance with the notice
185 provisions of s. 197.182(2). Corrections to tax rolls for
186 previous ~~prior~~ years which would result in refunds must be made
187 pursuant to s. 197.182.

188 Section 4. Section 197.123, Florida Statutes, is amended
189 to read:

190 197.123 ~~Correcting~~ Erroneous returns; notification of
191 property appraiser.—If a any tax collector has reason to believe
192 that a any taxpayer has filed an erroneous or incomplete
193 statement of her or his personal property or has not disclosed
194 ~~returned the full amount of~~ all of her or his property subject
195 to taxation, the collector must ~~shall~~ notify the property
196 appraiser of the erroneous or incomplete statement.

197 Section 5. Section 197.146, Florida Statutes, is created
198 to read:

199 197.146 Uncollectable personal property taxes; correction
200 of tax roll.—A tax collector who determines that a tangible
201 personal property account is uncollectable may issue a
202 certificate of correction for the current tax roll and any prior
203 tax rolls. The tax collector shall notify the property appraiser
204 that the account is invalid, and the assessment may not be
205 certified for a future tax roll. An uncollectable account
206 includes, but is not limited to, an account on property that was
207 originally assessed but cannot be found to seize and sell for
208 the payment of taxes and includes other personal property of the
209 owner as identified pursuant to s. 197.413(8) and (9).

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210 Section 6. Section 197.162, Florida Statutes, is amended
211 to read:

212 197.162 Tax discount payment periods ~~Discounts, amount and~~
213 ~~time.~~

214 (1) For ~~On~~ all taxes assessed on the county tax rolls and
215 collected by the county tax collector, discounts for payments
216 made before delinquency ~~early payment thereof~~ shall be at the
217 rate of 4 percent in the month of November or at any time within
218 30 days after the sending mailing of the original tax notice; 3
219 percent in the following month of December; 2 percent in the
220 following month of January; 1 percent in the following month of
221 February; and zero percent in the following month of March or
222 within 30 days before ~~prior to~~ the date of delinquency if the
223 date of delinquency is after April 1.

224 (2) If ~~When~~ a taxpayer makes a request to have the
225 original tax notice corrected, the discount rate for early
226 payment applicable at the time of the request ~~for correction is~~
227 made applies ~~shall apply~~ for 30 days after the sending mailing
228 of the corrected tax notice.

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

233 (4) If ~~For the purposes of this section, when a~~
234 discount period ends on a Saturday, Sunday, or legal holiday,
235 the discount period, including the zero percent period, extends
236 ~~shall be extended~~ to the next working day, if payment is

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237 delivered to the a designated collection office of the tax
238 collector.

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

241 197.172 Interest rate; calculation and minimum.—

242 (2) The maximum rate of interest on a tax certificate is
243 ~~shall be~~ 18 percent per year. ~~However, a tax certificate may~~
244 ~~shall not bear interest and nor shall~~ the mandatory interest
245 ~~charge~~ as provided by s. 197.472(2) may not be levied during the
246 60-day period following ~~of time from~~ the date of delinquency,
247 except for the 3 percent mandatory interest charged ~~charge~~ under
248 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
249 ~~shall bear interest nor shall the mandatory charge as provided~~
250 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
251 ~~provided herein, except as to those tax certificates upon which~~
252 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
253 ~~been collected and paid.~~

254 (4) Interest shall be calculated ~~Except as provided in s.~~
255 ~~197.262 with regard to deferred payment tax certificates,~~
256 ~~interest to be accrued pursuant to this chapter shall be~~
257 ~~calculated monthly from the first day of each month.~~

258 Section 8. Subsections (1), (2), and (3) of section
259 197.182, Florida Statutes, are amended to read:

260 197.182 Department of Revenue to pass upon and order
261 refunds.—

262 (1) (a) Except as provided in paragraphs ~~paragraph~~ (b),
263 (c), and (d), the department shall pass upon and order refunds
264 if when payment of taxes assessed on the county tax rolls has

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265 | been made voluntarily or involuntarily under any of the
266 | following circumstances:

267 | 1. ~~When~~ An overpayment has been made.

268 | 2. ~~When~~ A payment has been made when no tax was due.

269 | 3. ~~When~~ A bona fide controversy exists between the tax
270 | collector and the taxpayer as to the liability of the taxpayer
271 | for the payment of the tax claimed to be due, the taxpayer pays
272 | the amount claimed by the tax collector to be due, and it is
273 | finally adjudged by a court of competent jurisdiction that the
274 | taxpayer was not liable for the payment of the tax or any part
275 | thereof.

276 | 4. ~~When~~ A payment for a delinquent tax has been made in
277 | error by a taxpayer to the tax collector and, if, within 12 24
278 | months after ~~of~~ the date of the erroneous payment and before
279 | ~~prior to~~ any transfer of the assessed property to a third party
280 | for consideration, the party seeking a refund makes demand for
281 | reimbursement of the erroneous payment upon the owner of the
282 | property on which the taxes were erroneously paid and
283 | reimbursement of the erroneous payment is not received within 45
284 | days after such demand. The demand for reimbursement must shall
285 | be sent by certified mail, return receipt requested, and a copy
286 | of the demand must thereof shall be sent to the tax collector.
287 | If the payment was made in error by the taxpayer because of an
288 | error in the tax notice sent to the taxpayer, refund must be
289 | made as provided in paragraph (d) subparagraph (b)2.

290 | 5. A payment for a tax that has not become delinquent, has
291 | been made in error by a taxpayer to the tax collector and within
292 | 18 months after the date of the erroneous payment and before any

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293 transfer of the assessed property to a third party for
294 consideration, the party seeking a refund makes a demand for
295 reimbursement of the erroneous payment upon the owner of the
296 property on which the taxes were erroneously paid, and
297 reimbursement of the erroneous payment is not received within 45
298 days after such demand. The demand for reimbursement must be
299 sent by certified mail, return receipt requested, and a copy of
300 the demand must be sent to the tax collector. If the payment was
301 made in error by the taxpayer because of an error in the tax
302 notice sent to the taxpayer, refund must be made as provided in
303 paragraph (d).

304 6.5. A ~~When any payment is has been made for a tax~~
305 ~~certificate certificates that is are~~ subsequently corrected or
306 ~~amended or is are~~ subsequently determined to be void under s.
307 197.443.

308 (b)1. ~~These~~ Refunds that have been ordered by a court and
309 ~~these~~ refunds that do not result from changes made in the
310 assessed value on a tax roll certified to the tax collector
311 shall be made directly by the tax collector without order from
312 the department and shall be made from undistributed funds
313 without approval of the various taxing authorities.

314 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
315 retained by the tax collector unless a written claim for a
316 refund is received from the taxpayer. Overpayments of more than
317 \$10 ~~ever \$5~~ resulting from taxpayer error, if identified
318 ~~determined~~ within the 4-year period of limitation, shall ~~are to~~
319 be automatically refunded to the taxpayer. Such refunds do not
320 require approval from the department.

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321 (d)2- ~~If~~ ~~When~~ a payment has been made in error by a
322 taxpayer ~~to the tax collector~~ because of an error in the tax
323 notice sent to the taxpayer, refund must be made directly by the
324 tax collector and does not require approval from the department.
325 At the request of the taxpayer, the amount paid in error may be
326 applied by the tax collector to the taxes for which the taxpayer
327 is ~~actually~~ liable.

328 (e)-(e) Claims for refunds must ~~shall~~ be made pursuant to
329 ~~in accordance with~~ the rules of the department. A ~~No~~ refund may
330 not ~~shall~~ be granted unless a claim for the refund is made
331 ~~therefor~~ within 4 years after ~~of~~ January 1 of the tax year for
332 which the taxes were paid.

333 (f)-(d) Upon receipt of the department's written denial of
334 a ~~the~~ refund, the tax collector shall issue the denial in
335 writing to the taxpayer.

336 (g)-(e) If funds are available from current receipts ~~and,~~
337 subject to subsection (3) and, ~~if~~ a refund is approved, the
338 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
339 after a claim for refund is made, unless the tax collector,
340 property appraiser, or department states good cause for
341 remitting the refund after that date. The time periods ~~times~~
342 stated in this paragraph and paragraphs (i) -(f) through (l) -(j)
343 are directory and may be extended by a maximum of an additional
344 60 days if good cause is stated.

345 (h)-(f) If the taxpayer contacts the property appraiser
346 first, the property appraiser shall refer the taxpayer to the
347 tax collector.

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348 (i) ~~(g)~~ If a correction to the roll by the property
349 appraiser is required as a condition for the refund, the tax
350 collector shall, within 30 days, advise the property appraiser
351 of the taxpayer's application for a refund and forward the
352 application to the property appraiser.

353 (j) ~~(h)~~ The property appraiser has 30 days after receipt of
354 the form from the tax collector to correct the roll if a
355 correction is permissible by law. Within ~~After~~ the 30-day period
356 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax
357 collector in writing of whether ~~or not~~ the roll has been
358 corrected and state, ~~stating~~ the reasons why the roll was
359 corrected or not corrected.

360 (k) ~~(i)~~ If the refund requires ~~is not one that can be~~
361 ~~directly acted upon by the tax collector, for which~~ an order
362 from the department ~~is required~~, the tax collector shall forward
363 the claim for refund to the department upon receipt of the
364 correction from the property appraiser or 30 days after the
365 claim for refund, whichever occurs first. This provision does
366 not apply to corrections resulting in refunds of less than
367 \$2,500 ~~\$400~~, which the tax collector shall make directly,
368 without order from the department, ~~and~~ from undistributed funds,
369 ~~and may make~~ without approval of the various taxing authorities.

370 (l) ~~(j)~~ The department shall approve or deny a claim for a
371 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~
372 ~~tax collector the claim~~ from the tax collector ~~for refund~~,
373 unless good cause is stated for delaying the approval or denial
374 beyond that date.

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375 (m)~~(k)~~ Subject to and after meeting the requirements of s.
376 194.171 and this section, an action to contest a denial of
377 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
378 the date the tax collector sends ~~issues~~ the denial to the
379 taxpayer, ~~which notice must be sent by certified mail, or 4~~
380 ~~years after January 1 of the year for which the taxes were paid,~~
381 ~~whichever is later.~~ The tax collector may send notice of the
382 denial electronically or by postal mail. Electronic transmission
383 may be used only with the express consent of the property owner.
384 If the notice of denial is sent electronically and is returned
385 as undeliverable, a second notice must be sent. However, the
386 original electronic transmission is the official mailing for
387 purpose of this section.

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

391 (2)~~(a)~~ If ~~When~~ the department orders a refund, the
392 department ~~it~~ shall forward a copy of its order to the tax
393 collector who shall ~~then~~ determine the pro rata share due by
394 each taxing authority. The tax collector shall make the refund
395 from undistributed funds held for that taxing authority and
396 shall identify such refund as a reduction in the next
397 distribution. If the undistributed funds are not sufficient for
398 the refund, the tax collector shall notify the taxing authority
399 of the shortfall. The taxing authority shall: ~~and certify to the~~
400 ~~county, the district school board, each municipality, and the~~
401 ~~governing body of each taxing district, their pro rata shares of~~

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402 ~~such refund, the reason for the refund, and the date the refund~~
403 ~~was ordered by the department.~~

404 ~~(b) The board of county commissioners, the district school~~
405 ~~board, each municipality, and the governing body of each taxing~~
406 ~~district shall comply with the order of the department in the~~
407 ~~following manner:~~

408 ~~1. Authorize the tax collector to make refund from~~
409 ~~undistributed funds held for that taxing authority by the tax~~
410 ~~collector;~~

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

414 ~~(b)3.~~ Notify the tax collector that the taxing authority
415 does not have funds currently available and provide for the
416 payment of the refund in its budget for the next ensuing year
417 ~~funds for the payment of the refund.~~

418 (3) A refund ordered by the department pursuant to this
419 section shall be made by the tax collector in one aggregate
420 amount composed of all the pro rata shares of the several taxing
421 authorities concerned, except that a partial refund is allowed
422 if when one or more of the taxing authorities concerned do not
423 have funds currently available to pay their pro rata shares of
424 the refund and this would cause an unreasonable delay in the
425 total refund. A statement by the tax collector explaining the
426 refund shall accompany the refund payment. If When taxes become
427 delinquent as a result of a refund pursuant to subparagraph

428 (1) (a) 5. ~~subparagraph (1) (a) 4.~~ or paragraph (1) (d) subparagraph
429 ~~(1) (b) 2.~~, the tax collector shall notify the property owner that

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430 the taxes have become delinquent and that a tax certificate will
431 be sold if the taxes are not paid within 30 days after the date
432 of delinquency.

433 Section 9. Subsections (1), (3), and (5) of section
434 197.222, Florida Statutes, are amended to read:

435 197.222 Prepayment of estimated tax by installment
436 method.—

437 (1) Taxes collected pursuant to this chapter may be
438 prepaid in installments as provided in this section. A taxpayer
439 may elect to prepay by installments for each tax notice for with
440 taxes estimated to be more than \$100. A taxpayer who elects to
441 prepay ~~taxes~~ shall make payments based upon an estimated tax
442 equal to the actual taxes levied upon the subject property in
443 the prior year. In order to prepay by installments, the such
444 taxpayer must ~~shall~~ complete and file an application for each
445 tax notice ~~to prepay such taxes by installment~~ with the tax
446 collector on or before April 30 ~~prior to May 1~~ of the year in
447 which the taxpayer elects to prepay the taxes ~~in installments~~
448 ~~pursuant to this section. The application shall be made on forms~~
449 ~~supplied by the department and provided to the taxpayer by the~~
450 ~~tax collector.~~ After submission of an initial application, a
451 taxpayer is ~~shall~~ not be required to submit additional annual
452 applications as long as he or she continues to elect to prepay
453 taxes in installments ~~pursuant to this section~~. However, if in
454 any year the taxpayer does not so elect, reapplication is ~~shall~~
455 ~~be~~ required for a subsequent election ~~to do so~~. Installment
456 payments shall be made according to the following schedule:

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457 (a) The first payment of one-quarter of the total amount
458 of estimated taxes due must ~~shall~~ be made by ~~not later than~~ June
459 30 of the year in which the taxes are assessed. A 6 percent ~~6-~~
460 ~~percent~~ discount applied against the amount of the installment
461 shall be granted for such payment. The tax collector may accept
462 a late payment of the first installment through July 31, and the
463 ~~under this paragraph within 30 days after June 30;~~ such late
464 payment must be accompanied by a penalty of 5 percent of the
465 amount of the installment due.

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

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

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

483 (e) If ~~For purposes of this section, when~~ an installment
484 due date falls on a Saturday, Sunday, or legal holiday, the due

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485 | date for the installment is ~~shall be~~ the next working day, if
486 | the installment payment is delivered to a designated collection
487 | office of the tax collector. Taxpayers making such payment shall
488 | be entitled to the applicable discount rate authorized in this
489 | section.

490 | (3) Upon receiving a taxpayer's application for
491 | participation in the prepayment installment plan, and ~~the tax~~
492 | ~~collector shall mail to the taxpayer a statement of the~~
493 | ~~taxpayer's estimated tax liability which shall be equal to the~~
494 | ~~actual taxes levied on the subject property in the preceding~~
495 | ~~year; such statement shall indicate the amount of each quarterly~~
496 | ~~installment after application of the discount rates provided in~~
497 | ~~this section, and a payment schedule, based upon the schedule~~
498 | ~~provided in this section and furnished by the department. for~~
499 | those taxpayers who participated in the prepayment installment
500 | plan ~~for~~ the previous year and who are not required to reapply,
501 | the tax collector shall send a quarterly tax notice with the
502 | discount rates provided in this section according to the payment
503 | schedule provided by the department ~~the statement shall be~~
504 | ~~mailed by June 1. During the first month that the tax roll is~~
505 | ~~open for payment of taxes, the tax collector shall mail to the~~
506 | ~~taxpayer a statement which shows the amount of the remaining~~
507 | ~~installment payments to be made after application of the~~
508 | ~~discount rates provided in this section. The postage or cost of~~
509 | electronic mailing shall be paid out of the general fund of the
510 | county, upon statement of the costs thereof by the tax
511 | collector.

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512 (5) Notice of the right to prepay taxes pursuant to this
513 section shall be provided with the notice of taxes. The such
514 notice shall inform the taxpayer of the right to prepay taxes in
515 installments, and that application forms can be obtained from
516 the tax collector, and ~~shall state~~ that reapplication is not
517 necessary if the taxpayer participated in the prepayment
518 installment plan for the previous year. The application forms
519 shall be provided ~~by the department and shall be mailed~~ by the
520 tax collector to those taxpayers requesting an application.

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

523 197.2301 Payment of taxes prior to certified roll
524 procedure.-

525 (3) Immediately upon receipt of the property appraiser's
526 certification under subsection (2), the tax collector shall
527 publish a notice ~~cause to be published~~ in a newspaper of general
528 circulation in the county ~~and shall prominently post at the~~
529 ~~courthouse door a notice~~ that the tax roll will not be certified
530 for collection before ~~prior to~~ January 1 and that payments of
531 estimated taxes may be made ~~will be allowed~~ by those taxpayers
532 who submit ~~tender~~ payment to the collector on or before December
533 31.

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

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

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540 (b) If the amount of overpayment is more than \$10 ~~\$5~~, the
541 tax collector shall immediately refund to the person who paid
542 the estimated tax the amount of overpayment. Department of
543 Revenue approval is ~~shall~~ not be required for the refund of
544 ~~overpayment made pursuant to this subsection.~~

545 Section 11. Section 197.2421, Florida Statutes, is created
546 to read:

547 197.2421 Property tax deferral.—

548 (1) If a property owner applies for a property tax
549 deferral and meets the criteria established in this chapter, the
550 tax collector shall approve the deferral of the ad valorem taxes
551 and non-ad valorem assessments.

552 (2) Authorized property tax deferral programs are:

553 (a) Homestead tax deferral.

554 (b) Recreational and commercial working waterfront
555 deferral.

556 (c) Affordable rental housing deferral.

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

562 Section 12. Section 197.2423, Florida Statutes, is created
563 to read:

564 197.2423 Application for property tax deferral;
565 determination of approval or denial by tax collector.—

566 (1) A property owner is responsible for submitting an
567 annual application for tax deferral with the county tax

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568 collector on or before March 31 following the year in which the
569 taxes and non-ad valorem assessments are assessed.

570 (2) Each applicant shall demonstrate compliance with the
571 requirements for tax deferral.

572 (3) The application for deferral shall be made upon a form
573 prescribed by the department and provided by the tax collector.
574 The tax collector may require the applicant to submit other
575 evidence and documentation deemed necessary in considering the
576 application. The application form shall advise the applicant:

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

578 (b) Of the conditions that must be met to qualify for
579 approval.

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

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

584 (4) Each application shall include a list of all
585 outstanding liens on the property and the current value of each
586 lien.

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

592 (6) The tax collector shall consider each annual
593 application for a tax deferral within 45 days after the
594 application is filed or as soon as practicable thereafter. The
595 tax collector shall exercise reasonable discretion based upon

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596 applicable information available under this section. A tax
597 collector who finds that the applicant is entitled to the tax
598 deferral shall approve the application and maintain the deferral
599 records until the tax lien is satisfied.

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

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

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

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

611 (b) The primary mortgage financing on the property is for
612 an amount that exceeds 70 percent of the just value of the
613 property.

614 (10) A tax collector who finds that the applicant is not
615 entitled to the deferral shall send a notice of disapproval
616 within 45 days after the date the application is filed, citing
617 the reason for disapproval. The original notice of disapproval
618 shall be sent to the applicant and shall advise the applicant of
619 the right to appeal the decision to the value adjustment board
620 and shall inform the applicant of the procedure for filing such
621 an appeal.

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622 Section 13. Section 197.253, Florida Statutes, is
623 transferred, renumbered as section 197.2425, Florida Statutes,
624 and amended to read:

625 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral,
626 application.—An appeal of a denied tax deferral must be made by
627 the property owner

628 ~~(1) The application for deferral shall be made upon a form~~
629 ~~prescribed by the department and furnished by the county tax~~
630 ~~collector. The application form shall be signed upon oath by the~~
631 ~~applicant before an officer authorized by the state to~~
632 ~~administer oaths. The tax collector may, in his or her~~
633 ~~discretion, require the applicant to submit such other evidence~~
634 ~~and documentation as deemed necessary by the tax collector in~~
635 ~~considering the application. The application form shall advise~~
636 ~~the applicant of the manner in which interest is computed. Each~~
637 ~~application form shall contain an explanation of the conditions~~
638 ~~to be met for approval and the conditions under which deferred~~
639 ~~taxes and interest become due, payable, and delinquent. Each~~
640 ~~application shall clearly state that all deferrals pursuant to~~
641 ~~this act shall constitute a lien on the applicant's homestead.~~

642 ~~(2) (a) The tax collector shall consider each annual~~
643 ~~application for homestead tax deferral within 30 days of the day~~
644 ~~the application is filed or as soon as practicable thereafter. A~~
645 ~~tax collector who finds that the applicant is entitled to the~~
646 ~~tax deferral shall approve the application and file the~~
647 ~~application in the permanent records. A tax collector who finds~~
648 ~~the applicant is not entitled to the deferral shall send a~~
649 ~~notice of disapproval within 30 days of the filing of the~~

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650 ~~application, giving reasons therefor to the applicant, either by~~
651 ~~personal delivery or by registered mail to the mailing address~~
652 ~~given by the applicant and shall make return in the manner in~~
653 ~~which such notice was served upon the applicant upon the~~
654 ~~original notice thereof and file among the permanent records of~~
655 ~~the tax collector's office. The original notice of disapproval~~
656 ~~sent to the applicant shall advise the applicant of the right to~~
657 ~~appeal the decision of the tax collector to the value adjustment~~
658 ~~board and shall inform the applicant of the procedure for filing~~
659 ~~such an appeal.~~

660 ~~(b) Appeals of the decision of the tax collector to the~~
661 ~~value adjustment board shall be in writing on a form prescribed~~
662 ~~by the department and furnished by the tax collector. The Such~~
663 ~~appeal must ~~shall~~ be filed with the value adjustment board~~
664 ~~within 30 ~~20~~ days after the mailing ~~applicant's~~ receipt of the~~
665 ~~notice of disapproval. The value adjustment board shall review~~
666 ~~the application and the evidence presented to the tax collector~~
667 ~~upon which the applicant based his or her claim for tax deferral~~
668 ~~and, at the election of the applicant, must ~~shall~~ hear the~~
669 ~~applicant in person, or by agent on the applicant's behalf, on~~
670 ~~his or her right to homestead tax deferral. The value adjustment~~
671 ~~board shall reverse the decision of the tax collector and grant~~
672 ~~a homestead tax deferral ~~to the applicant~~, if in its judgment~~
673 ~~the applicant is entitled to the tax deferral thereto, or must~~
674 ~~affirm the decision of the tax collector. An Such action by ~~of~~~~
675 ~~the value adjustment board is ~~shall be~~ final unless the~~
676 ~~applicant or tax collector files a de novo proceeding for a~~
677 ~~declaratory judgment or other appropriate proceeding in the~~

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678 circuit court of the county in which the property is located or
679 other lienholder, within 15 days after from the date of the
680 decision disapproval of the application by the board, files in
681 the circuit court of the county in which the property is
682 located, a proceeding for a declaratory judgment or other
683 appropriate proceeding.

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

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

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

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

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

701 Section 14. Section 197.243, Florida Statutes, is amended
702 to read:

703 197.243 Definitions relating to homestead property tax
704 deferral Act.—

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

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

712 Section 15. Section 197.252, Florida Statutes, is amended
713 to read:

714 197.252 Homestead tax deferral.—

715 (1) Any person who is entitled to claim homestead tax
716 exemption under ~~the provisions of s. 196.031(1) may apply elect~~
717 ~~to defer payment of a portion of the combined total of the ad~~
718 ~~valorem taxes, and any non-ad valorem assessments, and interest~~
719 ~~accumulated on a tax certificate which would be covered by a tax~~
720 ~~certificate sold under this chapter levied on that person's~~
721 ~~homestead by filing an annual application for tax deferral with~~
722 ~~the county tax collector on or before January 31 following the~~
723 ~~year in which the taxes and non ad valorem assessments are~~
724 ~~assessed.~~ Any applicant who is entitled to receive the homestead
725 tax exemption but has waived it for any reason shall furnish,
726 ~~with the application for tax deferral,~~ a certificate of
727 eligibility to receive the exemption. Such certificate shall be
728 prepared by the county property appraiser upon request of the
729 taxpayer. ~~It shall be the burden of each applicant to~~
730 ~~affirmatively demonstrate compliance with the requirements of~~
731 ~~this section.~~

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

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

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

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

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

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

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

751 ~~(b) If the applicant is 65 years of age or older, approval~~
752 ~~of the application shall defer that portion of the ad valorem~~
753 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
754 ~~the applicant's household income for the prior calendar year. If~~
755 ~~any applicant's household income for the prior calendar year is~~
756 ~~less than \$10,000, or is less than the amount of the household~~
757 ~~income designated for the additional homestead exemption~~
758 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~

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759 ~~elder, approval of the application shall defer the ad valorem~~
760 ~~taxes plus non ad valorem assessments in their entirety.~~

761 (b) ~~(e)~~ The household income of an applicant who applies
762 for a tax deferral before the end of the calendar year in which
763 the taxes and non-ad valorem assessments are assessed shall be
764 for the current year, adjusted to reflect estimated income for
765 the full calendar year period. The estimate of a full year's
766 household income shall be made by multiplying the household
767 income received to the date of application by a fraction, the
768 numerator being 365 and the denominator being the number of days
769 expired in the calendar year to the date of application.

770 (3) The property appraiser shall promptly notify the tax
771 collector if there is a change in ownership or the homestead
772 exemption has been denied on property that has been granted a
773 tax deferral. No tax deferral shall be granted.

774 ~~(a) If the total amount of deferred taxes, non ad valorem~~
775 ~~assessments, and interest plus the total amount of all other~~
776 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~
777 ~~assessed value of the homestead, or~~

778 ~~(b) If the primary mortgage financing on the homestead is~~
779 ~~for an amount which exceeds 70 percent of the assessed value of~~
780 ~~the homestead.~~

781 ~~(4) The amount of taxes, non ad valorem assessments, and~~
782 ~~interest deferred under this act shall accrue interest at a rate~~
783 ~~equal to the semiannually compounded rate of one half of 1~~
784 ~~percent plus the average yield to maturity of the long term~~
785 ~~fixed income portion of the Florida Retirement System~~
786 ~~investments as of the end of the quarter preceding the date of~~

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787 ~~the sale of the deferred payment tax certificates; however, the~~
788 ~~interest rate may not exceed 7 percent.~~

789 ~~(5) The taxes, non ad valorem assessments, and interest~~
790 ~~deferred pursuant to this act shall constitute a prior lien and~~
791 ~~shall attach as of the date and in the same manner and be~~
792 ~~collected as other liens for taxes, as provided for under this~~
793 ~~chapter, but such deferred taxes, non ad valorem assessments,~~
794 ~~and interest shall only be due, payable, and delinquent as~~
795 ~~provided in this act.~~

796 Section 16. Section 197.303, Florida Statutes, is
797 transferred, renumbered as section 197.2524, Florida Statutes,
798 and amended to read:

799 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
800 and commercial working waterfront properties and affordable
801 rental housing property.

802 (1) This section applies to: ~~The board of county~~
803 ~~commissioners of any county or the governing authority of any~~
804 ~~municipality may adopt an ordinance to allow for ad valorem tax~~
805 ~~deferrals for~~

806 (a) Recreational and commercial working waterfront
807 properties if the owners are engaging in the operation,
808 rehabilitation, or renovation of such properties in accordance
809 with guidelines established in this section.

810 (b) Affordable rental housing, if the owners are engaging
811 in the operation, rehabilitation, or renovation of such
812 properties in accordance with the guidelines provided in part VI
813 of chapter 420.

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814 (2) The board of county commissioners of any county or the
815 governing authority of a the municipality may adopt an by
816 ordinance to may authorize the deferral of ad valorem taxes
817 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~
818 ~~commercial working waterfront~~ properties described in subsection
819 (1).

820 (3) The ordinance shall designate the percentage or amount
821 of the deferral and the type and location of the working
822 ~~waterfront property and, including the type of public lodging~~
823 ~~establishments, for which deferrals may be granted, which may~~
824 ~~include any property meeting the provisions of s. 342.07(2),~~
825 ~~which property may require the property be further required to~~
826 be located within a particular geographic area or areas of the
827 county or municipality. For property defined in s. 342.07(2) as
828 "recreational and commercial working waterfront," the ordinance
829 may specify the type of public lodging establishments that
830 qualify.

831 (4) The ordinance must specify that such deferrals apply
832 only to taxes or assessments levied by the unit of government
833 granting the deferral. However, a deferral may not be granted
834 for the deferrals do not apply, however, to taxes or non-ad
835 ~~valorem assessments defined in s. 197.3632(1)(d)~~ levied for the
836 payment of bonds or for ~~to~~ taxes authorized by a vote of the
837 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
838 Constitution.

839 (5) The ordinance must specify that any deferral granted
840 remains in effect regardless of any change in the authority of
841 the county or municipality to grant the deferral. In order to

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842 retain the deferral, ~~however,~~ the use and ownership of the
843 property ~~as a working waterfront~~ must remain as it was when the
844 deferral was granted for ~~be maintained over~~ the period in ~~for~~
845 which the deferral remains ~~is~~ granted.

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

850 1. The community redevelopment agency has previously
851 issued instruments of indebtedness that are secured by increment
852 revenues on deposit in the community redevelopment trust fund;
853 and

854 2. Those instruments of indebtedness are associated with
855 the real property applying for the deferral.

856 (b) ~~If the provisions of paragraph (a) applies apply,~~ the
857 ~~tax deferral applies only shall not apply to the an~~ amount of
858 taxes in excess of ~~equal to~~ the amount that must be deposited
859 into the community redevelopment trust fund by the entity
860 granting the deferral based upon the taxable value of the
861 property upon which the deferral is being granted. Once all
862 instruments of indebtedness that existed at the time the
863 deferral was originally granted are no longer outstanding or
864 have otherwise been defeased, ~~the provisions of this paragraph~~
865 ~~shall~~ no longer applies apply.

866 (c) If a portion of the taxes on a property were not
867 eligible for deferral under ~~because of the provisions of~~
868 paragraph (b), the community redevelopment agency shall notify
869 the property owner and the tax collector 1 year before the debt

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870 instruments that prevented the said taxes from being deferred
871 are no longer outstanding or otherwise defeased.

872 (d) The tax collector shall notify a community
873 redevelopment agency of any tax deferral that has been granted
874 on property located within the community redevelopment area of
875 that agency.

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

879 Section 17. Section 197.3071, Florida Statutes, is
880 transferred, renumbered as section 197.2526, Florida Statutes,
881 and amended to read:

882 197.2526 ~~197.3071~~ Eligibility for tax deferral for
883 affordable rental housing property.—The tax deferral authorized
884 by s. 197.2524 applies ~~this section is applicable~~ only on a pro
885 rata basis to the ad valorem taxes levied on residential units
886 within a property which meet the following conditions:

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

891 (2) Units that are occupied by extremely-low-income
892 persons, very-low-income persons, low-income persons, or
893 moderate-income persons as these terms are defined in s.
894 420.0004.

895 Section 18. Section 197.254, Florida Statutes, is amended
896 to read:

897 197.254 Annual notification to taxpayer.—

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898 (1) The tax collector shall notify the taxpayer of each
899 parcel appearing on the real property assessment roll of the
900 right to defer payment of taxes and non-ad valorem assessments
901 and interest on homestead property pursuant to s. 197.252.
902 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~
903 ~~the back of envelopes used for mailing the notice of taxes~~
904 ~~provided for by s. 197.322(3). Such notice of the right to defer~~
905 ~~payment of taxes and non-ad valorem assessments shall read:~~

906
907 ~~NOTICE TO TAXPAYERS ENTITLED TO~~
908 ~~HOMESTEAD EXEMPTION~~
909

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

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

918 Section 19. Section 197.262, Florida Statutes, is amended
919 to read:

920 197.262 Deferred payment tax certificates.—

921 (1) ~~The tax collector shall notify each local governing~~
922 ~~body of the amount of taxes and non-ad valorem assessments~~
923 ~~deferred which would otherwise have been collected for such~~
924 ~~governing body. The county shall then, At a the time of the tax~~
925 ~~certificate sale held pursuant to s. 197.432, the tax collector~~

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926 shall strike to the county each certificate on property for
927 which taxes have been deferred off to the county. Certificates
928 issued pursuant to this section are exempt from the public sale
929 of tax certificates held pursuant to s. 197.432 or s. 197.4725.

930 (2) The certificates so held by the county shall bear
931 interest at a rate equal to the semiannually compounded rate of
932 0.5 percent plus the average yield to maturity of the long-term
933 fixed-income portion of the Florida Retirement System
934 investments as of the end of the quarter preceding the date of
935 the sale of the deferred payment tax certificates. + However, the
936 interest rate may not exceed 7 9.5 percent.

937 Section 20. Section 197.263, Florida Statutes, is amended
938 to read:

939 197.263 Change in ownership or use of property.—

940 (1) If ~~In the event that~~ there is a change in use or
941 ownership of tax-deferred property such that the owner is no
942 longer eligible for the tax deferral granted ~~entitled to claim~~
943 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
944 or the owner such person fails to maintain the required fire and
945 extended insurance coverage, the total amount of deferred taxes
946 and interest for all ~~previous~~ years is ~~shall be~~ due and payable
947 November 1 of the year in which the change ~~in use~~ occurs or on
948 the date failure to maintain insurance occurs. Payment is and
949 ~~shall be~~ delinquent on April 1 of the year following the year in
950 which the change in use or failure to maintain insurance occurs.
951 However, if the change in ownership is to a surviving spouse and
952 the spouse is eligible to maintain the tax deferral on such

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953 property, the surviving spouse may continue the deferment of
954 previously deferred taxes and interest pursuant to this chapter.

955 ~~(2) In the event that there is a change in ownership of~~
956 ~~tax deferred property, the total amount of deferred taxes and~~
957 ~~interest for all previous years shall be due and payable on the~~
958 ~~date the change in ownership takes place and shall be delinquent~~
959 ~~on April 1 following said date. When, however, the change in~~
960 ~~ownership is to a surviving spouse and such spouse is eligible~~
961 ~~to claim homestead exemption on such property pursuant to s.~~
962 ~~196.031(1), such surviving spouse may continue the deferment of~~
963 ~~previously deferred taxes and interest pursuant to the~~
964 ~~provisions of this act.~~

965 (2)(3) Whenever the property appraiser discovers that
966 there has been a change in the ownership or use of property that
967 which has been granted a tax deferral, the property appraiser
968 shall notify the tax collector in writing of the date such
969 change occurs, and the tax collector shall collect any taxes,
970 assessments, and interest due ~~or delinquent~~.

971 (3)(4) During any year in which the total amount of
972 deferred taxes, interest, assessments, and all other unsatisfied
973 liens on the homestead exceeds 85 percent of the just assessed
974 value of the homestead, the tax collector shall immediately
975 notify the owner ~~of the property on which taxes and interest~~
976 ~~have been deferred~~ that the portion of taxes, and interest, and
977 assessments which exceeds 85 percent of the just assessed value
978 of the homestead is ~~shall be~~ due and payable within 30 days
979 after ~~of receipt of the notice~~ is sent. Failure to pay the

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980 amount due causes ~~shall cause~~ the total amount of deferred
981 taxes, and interest, and assessments to become delinquent.

982 ~~(4)-(5)~~ Each year, upon notification, each owner of
983 property on which taxes, and interest, and assessments have been
984 deferred shall submit to the tax collector a list of, and the
985 current value of, all outstanding liens on the owner's
986 homestead. Failure to respond to this notification within 30
987 days causes ~~shall cause~~ the total amount of deferred taxes, and
988 interest, and assessments to become payable within 30 days.

989 ~~(5)-(6)~~ If In the event deferred taxes, interest, and
990 assessments become delinquent ~~under this chapter, then on or~~
991 ~~before June 1 following the date the taxes become delinquent,~~
992 the tax collector shall sell a tax certificate for the
993 delinquent taxes, and interest, and assessments in the manner
994 provided by s. 197.432.

995 Section 21. Section 197.272, Florida Statutes, is amended
996 to read:

997 197.272 Prepayment of deferred taxes.—

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

1000 ~~(a) The owner of the property or the spouse of the owner.~~

1001 ~~(b) The next of kin of the owner, heir of the owner, child~~
1002 ~~of the owner, or any person having or claiming a legal or~~
1003 ~~equitable interest in the property, provided no objection is~~
1004 ~~made by the owner within 30 days after the tax collector~~
1005 ~~notifies the owner of the fact that such payment has been~~
1006 ~~tendered.~~

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1007 ~~(2) Any partial payment that is less than the total amount~~
1008 ~~due must be equal to the amount of the deferred taxes, interest,~~
1009 ~~and assessments, and the payment must be for 1 or more full~~
1010 ~~years made pursuant to this section shall be applied first to~~
1011 ~~accrued interest.~~

1012 Section 22. Section 197.282, Florida Statutes, is amended
1013 to read:

1014 197.282 Distribution of payments.—When any deferred taxes,
1015 assessments, or interest is collected, the tax collector shall
1016 maintain a record of the payment,~~setting forth a description of~~
1017 ~~the property and the amount of taxes or interest collected for~~
1018 ~~such property.~~ The tax collector shall distribute payments
1019 received in accordance with the procedures for distribution of
1020 ad valorem taxes, non-ad valorem assessments, or redemption
1021 moneys as prescribed in this chapter.

1022 Section 23. Section 197.292, Florida Statutes, is amended
1023 to read:

1024 197.292 Construction.—~~Nothing in This chapter does not:~~
1025 ~~act shall be construed to prevent~~

1026 (1) Prohibit the collection of personal property taxes
1027 that ~~which~~ become a lien against tax-deferred property;~~;~~

1028 (2) Defer payment of special assessments to benefited
1029 property other than those specifically allowed to be deferred;~~;~~
1030 or

1031 (3) Affect any provision of any mortgage or other
1032 instrument relating to property requiring a person to pay ad
1033 valorem taxes or non-ad valorem assessments.

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1034 Section 24. Section 197.301, Florida Statutes, is amended
1035 to read:

1036 197.301 Penalties.—

1037 (1) The following penalties shall be imposed on any person
1038 who willfully files incorrect information for a tax deferral
1039 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1040 (a) The ~~Such~~ person shall pay the total amount of deferred
1041 taxes and non-ad valorem assessments subject to collection
1042 pursuant to the uniform method of collection set forth in s.
1043 197.3632, and interest ~~deferred~~, which amount shall immediately
1044 become due.†

1045 (b) The ~~Such~~ person shall be disqualified from filing a
1046 ~~homestead~~ tax deferral application for the next 3 years.†~~and~~

1047 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
1048 the total amount of deferred taxes, non-ad valorem assessments
1049 subject to collection pursuant to the uniform method of
1050 collection set forth in s. 197.3632, and interest ~~deferred~~.

1051 (2) Any person against whom the penalties prescribed in
1052 this section have been imposed may appeal the penalties imposed
1053 to the value adjustment board within 30 days after the said
1054 penalties are imposed.

1055 Section 25. Section 197.312, Florida Statutes, is amended
1056 to read:

1057 197.312 Payment by mortgagee.—If any mortgagee elects
1058 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax
1059 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
1060 the right to foreclose.

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1061 Section 26. Section 197.322, Florida Statutes, is amended
1062 to read:

1063 197.322 Delivery of ad valorem tax and non-ad valorem
1064 assessment rolls; notice of taxes; publication and mail.—

1065 (1) The property appraiser shall deliver to the tax
1066 collector the certified assessment roll along with his or her
1067 warrant and recapitulation sheet.

1068 (2) The tax collector shall on November 1, or as soon as
1069 the assessment roll is open for collection, publish a notice in
1070 a local newspaper that the tax roll is open for collection.

1071 (3) Within 20 working days after receipt of the certified
1072 ad valorem tax roll and the non-ad valorem assessment rolls, the
1073 tax collector shall send mail to each taxpayer appearing on such
1074 said rolls, whose ~~post office~~ address is known to him or her, a
1075 tax notice stating the amount of current taxes due, ~~from the~~
1076 ~~taxpayer and, if applicable, the fact that back taxes remain~~
1077 ~~unpaid and advising the taxpayer of the discounts allowed for~~
1078 ~~early payment, and that delinquent taxes are outstanding, if~~
1079 applicable. Pursuant to s. 197.3632, the form of the notice of
1080 non-ad valorem assessments and notice of ad valorem taxes shall
1081 be in the form specified as provided in s. 197.3635 and no other
1082 form shall be used, notwithstanding the provisions of s.
1083 195.022. The tax collector may send such notice electronically
1084 or by postal mail. Electronic transmission may be used only with
1085 the express consent of the property owner. Electronic
1086 transmission of tax notices may be sent earlier but may not be
1087 sent later than the postal mailing of the notices. If the notice
1088 of taxes is sent electronically and is returned as

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1089 undeliverable, a second notice must be sent. However, the
1090 original electronic transmission used with the consent of the
1091 property owner is the official mailing for purpose of this
1092 section. A discount period may not be extended due to a tax bill
1093 being returned as undeliverable electronically or by postal
1094 mail. The postage for mailing or the cost of electronic
1095 transmission shall be paid out of the general fund of each local
1096 governing board, upon statement of the amount thereof by the tax
1097 collector.

1098 Section 27. Section 197.332, Florida Statutes, is amended
1099 to read:

1100 197.332 Duties of tax collectors; branch offices.—

1101 (1) The tax collector has the authority and obligation to
1102 collect all taxes as shown on the tax roll by the date of
1103 delinquency or to collect delinquent taxes, interest, and costs,
1104 by sale of tax certificates on real property and by seizure and
1105 sale of personal property. In exercising their powers to
1106 contract, the tax collector may perform such duties by use of
1107 contracted services or products or by electronic means. The use
1108 of contracted services, products, or vendors does not diminish
1109 the responsibility or liability of the tax collector to perform
1110 such duties pursuant to law. The tax collector ~~may shall be~~
1111 allowed to collect the cost of contracted services and
1112 reasonable attorney's fees and court costs in actions on
1113 proceedings to recover delinquent taxes, interest, and costs.

1114 (2) A county tax collector may establish one or more
1115 branch offices by acquiring title to real property or by lease
1116 agreement. The tax collector may hire staff and equip such

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1117 branch offices to conduct state business, or, if authorized to
1118 do so by resolution of the county governing body, conduct county
1119 business pursuant to s. 1(k), Art. VIII of the State
1120 Constitution. The department shall rely on the tax collector's
1121 determination that a branch office is necessary and shall base
1122 its approval of the tax collector's budget in accordance with
1123 the procedures of s. 195.087(2).

1124 Section 28. Section 197.343, Florida Statutes, is amended
1125 to read:

1126 197.343 Tax notices; additional notice required.—

1127 (1) An additional tax notice shall be sent, electronically
1128 or by postal mail, mailed by April 30 to each taxpayer whose
1129 payment has not been received. Electronic transmission of the
1130 additional tax notice may be used only with the express consent
1131 of the property owner. If the electronic transmission is
1132 returned as undeliverable, a second notice must be sent.

1133 However, the original electronic transmission used with the
1134 consent of the property owner is the official notice for the
1135 purposes of this subsection. The notice shall include a
1136 description of the property and a statement that if the taxes
1137 are not paid:

1138 (a) For real property, a tax certificate may be sold; and

1139 (b) For tangible personal property, the property may be
1140 sold the following statement: If the taxes for ... (year) ... on
1141 your property are not paid in full, a tax certificate will be
1142 sold for the delinquent taxes, and your property may be sold at
1143 a future date. Contact the tax collector's office at once.

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1144 ~~(2) A duplicate of the additional tax notice required by~~
1145 ~~subsection (1) shall be mailed to a condominium unit owner's~~
1146 ~~condominium association or to a mobile home owner's homeowners'~~
1147 ~~association as defined in s. 723.075 if the association has~~
1148 ~~filed with the tax collector a written request and included a~~
1149 ~~description of the land. The tax collector is authorized to~~
1150 ~~charge a reasonable fee for the cost of this service.~~

1151 (2)(3) When the taxes under s. 193.481 on subsurface
1152 rights have become delinquent and a tax certificate is to be
1153 sold under this chapter, a notice of the delinquency shall be
1154 sent given by first class mail to the owner of the fee to which
1155 these subsurface rights are attached. The additional notice may
1156 be transmitted electronically only with the express consent of
1157 the fee owner. If the electronic transmission is returned as
1158 undeliverable, a second notice must be sent. However, the
1159 original electronic transmission used with the consent of the
1160 property owner is the official notice for the purposes of this
1161 subsection. On the day of the tax sale, the fee owner shall have
1162 the right to purchase the tax certificate at the maximum rate of
1163 interest provided by law before bids are accepted for the sale
1164 of such certificate.

1165 (3)(4) The tax collector shall send mail such additional
1166 notices as he or she considers proper and necessary or as may be
1167 required by reasonable rules of the department. An additional
1168 notice may be transmitted electronically only with the express
1169 consent of the property owner. If the notice of taxes is sent
1170 electronically and is returned as undeliverable, a second notice
1171 shall be sent. However, an original electronic transmission used

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1172 with the consent of the property owner is the official mailing
1173 for purpose of this section.

1174 Section 29. Subsections (1) and (2) of section 197.344,
1175 Florida Statutes, are amended to read:

1176 197.344 Lienholders; receipt of notices and delinquent
1177 taxes.-

1178 (1) When requested in writing, a tax notice shall be sent
1179 ~~mailed~~ according to the following procedures:

1180 (a) Upon request by any taxpayer who is aged 60 years old
1181 or older ~~ever~~, the tax collector shall send mail the tax notice
1182 to a third party designated by the taxpayer. A duplicate copy of
1183 the notice shall be sent mailed to the taxpayer.

1184 (b) Upon request by a mortgagee stating that the mortgagee
1185 is the trustee of an escrow account for ad valorem taxes due on
1186 the property, the tax notice shall be sent mailed to such
1187 trustee. When the original tax notice is sent mailed to such
1188 trustee, the tax collector shall send mail a duplicate notice to
1189 the owner of the property with the additional statement that the
1190 original has been sent to the trustee.

1191 (c) Upon request by a vendee of an unrecorded or recorded
1192 contract for deed, the tax collector shall send mail a duplicate
1193 notice to such vendee.

1194

1195 The tax collector may establish cutoff dates, periods for
1196 updating the list, and any other reasonable requirements to
1197 ensure that the tax notices are sent mailed to the proper party
1198 on time. Notices shall be sent electronically or by postal mail.
1199 However, electronic transmission may be used only with the

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1200 express consent of the person making the request. If the
1201 electronic transmission is returned as undeliverable, a second
1202 notice must be sent. However, the original electronic
1203 transmission used with the consent of the requester is the
1204 official notice for the purpose of this subsection.

1205 (2) On or before May 1 of each year, the holder or
1206 mortgagee of an unsatisfied mortgage, lienholder, or vendee
1207 under a contract for deed, upon filing with the tax collector a
1208 description of property land so encumbered and paying a service
1209 charge of \$2, may request and receive information concerning any
1210 delinquent taxes appearing on the current tax roll and
1211 certificates issued on the described property land. Upon receipt
1212 of such request, the tax collector shall furnish the following
1213 information within 60 days following the tax certificate sale:

1214 (a) The description of property on which certificates were
1215 sold.

1216 (b) The number of each certificate issued and to whom.

1217 (c) The face amount of each certificate.

1218 (d) The cost for redemption of each certificate.

1219 Section 30. Section 197.3635, Florida Statutes, is amended
1220 to read:

1221 197.3635 Combined notice of ad valorem taxes and non-ad
1222 valorem assessments; requirements.—A form for the combined
1223 notice of ad valorem taxes and non-ad valorem assessments shall
1224 be produced and paid for by the tax collector. The form shall
1225 meet the requirements of this section and department rules and
1226 is shall be subject to approval by the department. By rule, the

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1227 department shall provide a format for the form of such combined
1228 notice. The form shall ~~meet the following requirements:~~

1229 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
1230 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
1231 a receipt part that can be returned along with the payment to
1232 the tax collector.

1233 ~~(2) It shall provide a clear partition between ad valorem~~
1234 ~~taxes and non ad valorem assessments. Such partition shall be a~~
1235 ~~bold horizontal line approximately 1/8 inch thick.~~

1236 ~~(2)(3) Within the ad valorem part, it shall~~ Contain the
1237 heading "Ad Valorem Taxes-" within the ad valorem part and
1238 ~~Within the non ad valorem assessment part, it shall contain the~~
1239 heading "Non-ad Valorem Assessments-" within the non-ad valorem
1240 assessment part.

1241 ~~(3)(4) It shall~~ Contain the county name, the assessment
1242 year, the mailing address of the tax collector, the mailing
1243 address of one property owner, the legal description of the
1244 property to at least 25 characters, and the unique parcel or tax
1245 identification number of the property.

1246 ~~(4)(5) It shall~~ Provide for the labeled disclosure of the
1247 total amount of combined levies and the total discounted amount
1248 due each month when paid in advance.

1249 ~~(5)(6) It shall~~ Provide a field or portion on the front of
1250 the notice for official use for data to reflect codes useful to
1251 the tax collector.

1252 ~~(6)(7) Provide for~~ the combined notice to ~~shall~~ be set in
1253 type that ~~which~~ is 8 points or larger.

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1254 ~~(7)-(8)~~ The ad valorem part shall Contain within the ad
1255 valorem part ~~the following:~~

1256 (a) A schedule of the assessed value, exempted value, and
1257 taxable value of the property.

1258 (b) Subheadings for columns listing taxing authorities,
1259 corresponding millage rates expressed in dollars and cents per
1260 \$1,000 of taxable value, and the associated tax.

1261 (c) A listing of taxing authorities ~~listed~~ in the same
1262 sequence and manner as listed on the notice required by s.
1263 200.069(4)(a), with the exception that independent special
1264 districts, municipal service taxing districts, and voted debt
1265 service millages for each taxing authority shall be listed
1266 separately. If a county has too many municipal service taxing
1267 units to list separately, it shall combine them to disclose the
1268 total number of such units and the amount of taxes levied.

1269 ~~(8)-(9)~~ Contain within the non-ad valorem assessment part,
1270 ~~it shall contain the following:~~

1271 (a) Subheadings for columns listing the levying
1272 authorities, corresponding assessment rates expressed in dollars
1273 and cents per unit of assessment, and the associated assessment
1274 amount.

1275 (b) The purpose of the assessment, if the purpose is not
1276 clearly indicated by the name of the levying authority.

1277 (c) A listing of the levying authorities in the same order
1278 as in the ad valorem part to the extent practicable. If a county
1279 has too many municipal service benefit units to list separately,
1280 it shall combine them by function.

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1281 (9) ~~(10)~~ ~~It shall~~ Provide instructions and useful
1282 information to the taxpayer. Such information and instructions
1283 shall be nontechnical to minimize confusion. The information and
1284 instructions required by this section shall be provided by
1285 department rule and shall include:

1286 (a) Procedures to be followed when the property has been
1287 sold or conveyed.

1288 (b) Instruction as to mailing the remittance and receipt
1289 along with a brief disclosure of the availability of discounts.

1290 (c) Notification about delinquency and interest for
1291 delinquent payment.

1292 (d) Notification that failure to pay the amounts due will
1293 result in a tax certificate being issued against the property.

1294 (e) A brief statement outlining the responsibility of the
1295 tax collector, the property appraiser, and the taxing
1296 authorities. This statement shall be accompanied by directions
1297 as to which office to contact for particular questions or
1298 problems.

1299 Section 31. Subsections (2) and (4) of section 197.373,
1300 Florida Statutes, are amended to read:

1301 197.373 Payment of portion of taxes.—

1302 (2) The request must be made at least 45 ~~15~~ days before
1303 ~~prior to~~ the tax certificate sale.

1304 (4) This section does not apply to assessments and
1305 collections relating to fee timeshare real property made
1306 pursuant to ~~the provisions of~~ s. 192.037.

1307 Section 32. Subsections (1) and (3) of section 197.402,
1308 Florida Statutes, are amended to read:

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1309 197.402 Advertisement of real or personal property with
1310 delinquent taxes.--

1311 (1) ~~If Whenever legal~~ advertisements are required, the
1312 board of county commissioners shall select the newspaper as
1313 provided in chapter 50. ~~The office of the tax collector shall~~
1314 pay all newspaper charges, and the proportionate cost of the
1315 advertisements shall be added to the delinquent taxes ~~when they~~
1316 ~~are~~ collected.

1317 (3) Except as provided in s. 197.432(4), on or before June
1318 1 or the 60th day after the date of delinquency, whichever is
1319 later, the tax collector shall advertise once each week for 3
1320 weeks and shall sell tax certificates on all real property
1321 having with delinquent taxes. If the deadline falls on a
1322 Saturday, Sunday, or legal holiday, it is extended to the next
1323 working day. The tax collector shall make a list of such
1324 properties in the same order in which the property was lands
1325 were assessed, specifying the amount due on each parcel,
1326 including interest at the rate of 18 percent per year from the
1327 date of delinquency to the date of sale; the cost of
1328 advertising; and the expense of sale. For sales that commence on
1329 or after June 1, all certificates shall be issued effective as
1330 of the date of the first day of the sale and the interest to be
1331 paid to the certificateholder shall include the month of June.

1332 Section 33. Section 197.403, Florida Statutes, is amended
1333 to read:

1334 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1335 ~~collector, Proof of publication, fees.~~ The newspaper publishing
1336 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy

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1337 of the paper containing each notice to the tax collector within
1338 10 days after the last required publication. When the
1339 publication of the tax sale notice is completed ~~as provided by~~
1340 ~~law~~, the publisher shall make an affidavit, ~~in the form~~
1341 ~~prescribed by the department~~, which shall be delivered to the
1342 tax collector and annexed to the report of certificates sold for
1343 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1344 Section 34. Subsections (5) and (10) of section 197.413,
1345 Florida Statutes, are amended to read:

1346 197.413 Delinquent personal property taxes; warrants;
1347 court order for levy and seizure of personal property; seizure;
1348 fees of tax collectors.-

1349 (5) Upon the filing of the ~~such~~ petition, the clerk of the
1350 court shall notify each delinquent taxpayer listed in the
1351 petition that a petition has been filed and that, upon
1352 ratification and confirmation of the petition, the tax collector
1353 ~~may~~ will be authorized to issue warrants and levy upon, seize,
1354 and sell so much of the personal property as to satisfy the
1355 delinquent taxes, plus costs, interest, attorney's fees, and
1356 other charges. The ~~Such~~ notice shall be given by certified mail,
1357 return receipt requested. If the clerk of court and the tax
1358 collector agree, the tax collector may provide the notice.

1359 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
1360 each delinquent taxpayer at the time delinquent taxes are
1361 collected. ~~The tax collector is entitled to receive an~~
1362 ~~additional \$8 for each warrant issued.~~

1363 Section 35. Section 197.414, Florida Statutes, is amended
1364 to read:

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1365 197.414 ~~Tax collector to keep~~ Record of warrants and
1366 levies on tangible personal property.—The tax collector shall
1367 keep a record of all warrants and levies made under this chapter
1368 and shall note on such record the date of payment, the amount of
1369 money, if any, received, and the disposition thereof made by him
1370 or her. Such record shall be known as "the tangible personal
1371 property tax warrant register." ~~and the form thereof shall be~~
1372 ~~prescribed by the Department of Revenue.~~ The warrant register
1373 may be maintained in paper or electronic form.

1374 Section 36. Section 197.4155, Florida Statutes, is amended
1375 to read:

1376 197.4155 Delinquent personal property taxes; ~~installment~~
1377 ~~payment program.—~~

1378 (1) A county tax collector may implement a ~~an installment~~
1379 ~~payment program for the payment of delinquent personal property~~
1380 ~~taxes. If implemented, the program must be available, upon~~
1381 ~~application to the tax collector, to each delinquent personal~~
1382 ~~property taxpayer whose delinquent personal property taxes~~
1383 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who
1384 requests to participate in the program to submit an application
1385 on a form prescribed by the tax collector which, at a minimum,
1386 must include the name, address, a description of the property
1387 subject to personal property taxes, and the amount of the
1388 personal property taxes owed by the taxpayer.

1389 (2) Within 10 days after a taxpayer who owes delinquent
1390 personal property taxes submits the required application, the
1391 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
1392 for the full payment of the ~~taxpayer's~~ delinquent personal

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1393 ~~property~~ taxes, including any delinquency charges, interest, and
1394 costs allowed by this chapter. The plan must be in writing and
1395 must be delivered to the taxpayer after it is prescribed. When
1396 ~~At the time~~ the plan is developed, the tax collector may
1397 consider a taxpayer's current and anticipated future ability to
1398 pay over the time period of a potential ~~installment~~ payment
1399 plan. The plan must provide that if the taxpayer does not follow
1400 the payment terms or fails to timely file returns or pay current
1401 obligations after the date of the payment plan, the taxpayer is
1402 ~~will be considered~~ delinquent ~~under the terms of the plan~~, and
1403 any unpaid balance of tax, penalty, or interest scheduled in the
1404 payment plan will be due and payable immediately. The plan must
1405 also provide that unpaid tax amounts bear interest as provided
1406 by law. In prescribing a ~~such an installment~~ payment plan, the
1407 tax collector may exercise flexibility as to the dates, amounts,
1408 and number of payments required to collect all delinquent
1409 personal property taxes owed ~~by the taxpayer~~, except that the
1410 plan must provide for the full satisfaction of all amounts owed
1411 by the taxpayer within ~~by no later than~~ 3 years after the due
1412 date of the first payment under the plan.

1413 (3) If a tax warrant is issued under s. 197.413 against a
1414 delinquent taxpayer who is participating in an installment
1415 payment plan under this section, the tax warrant is
1416 unenforceable as long as the taxpayer is neither delinquent
1417 under the terms of the installment payment plan nor attempting
1418 to remove or dispose of the personal property that is subject to
1419 the tax warrant.

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1420 (4) If the amounts due under the installment payment plan
1421 are not paid in full in accordance with the terms of the plan,
1422 the tax collector may use all enforcement methods available
1423 under the law.

1424 Section 37. Section 197.416, Florida Statutes, is amended
1425 to read:

1426 197.416 Continuing duty of the tax collector to collect
1427 delinquent tax warrants; limitation of actions.—It is ~~shall be~~
1428 the duty of the tax collector issuing a tax warrant for the
1429 collection of delinquent tangible personal property taxes to
1430 continue ~~from time to time~~ his or her efforts to collect such
1431 taxes for a ~~period of~~ 7 years after ~~from~~ the date of the
1432 ratification ~~issuance~~ of the warrant. After the expiration of 7
1433 years, the warrant is ~~will be~~ barred by this statute of
1434 limitation, ~~and no action may be maintained in any court.~~ A tax
1435 collector or his or her successor is ~~shall~~ not be relieved of
1436 accountability for collection of any taxes assessed on tangible
1437 personal property until he or she has completely performed every
1438 duty devolving upon the tax collector as required by law.

1439 Section 38. Subsection (1) of section 197.417, Florida
1440 Statutes, is amended to read:

1441 197.417 Sale of personal property after seizure.—

1442 (1) When personal property is levied upon for delinquent
1443 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before
1444 the sale the tax collector shall give public notice by
1445 advertisement of the time and place of sale of the property to
1446 be sold. The notice shall be posted in at least two ~~three~~ public
1447 places in the county, ~~one of which shall be at the courthouse,~~

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1448 and the property shall be sold at public auction at the location
1449 noted in the advertisement. Notice posted on the Internet
1450 qualifies as one location. The property sold shall be present if
1451 practical. If the sale is conducted electronically, a
1452 description of the property and a photograph, when practical,
1453 shall be available. At any time before the sale the owner or
1454 claimant of the property may release the property by the payment
1455 of the taxes, plus delinquent charges, interest, and costs, for
1456 which the property was liable to be sold. ~~In all cases,~~
1457 ~~immediate payment for the property shall be required.~~ In case
1458 such a sale is made, the tax collector is ~~shall be~~ entitled to
1459 the same fees and charges as are allowed sheriffs upon execution
1460 sales.

1461 Section 39. Section 197.432, Florida Statutes, is amended
1462 to read:

1463 197.432 Sale of tax certificates for unpaid taxes.—

1464 (1) On the day and approximately at the time designated in
1465 the notice of the sale, the tax collector shall commence the
1466 sale of tax certificates on the real property ~~those lands~~ on
1467 which taxes have not been paid. The tax collector, ~~and he or she~~
1468 shall continue the sale from day to day until each certificate
1469 is sold to pay the taxes, interest, costs, and charges on the
1470 parcel described in the certificate. ~~In case there are no~~
1471 ~~bidders, the certificate shall be issued to the county.~~ The tax
1472 collector shall offer all certificates on the property lands as
1473 they are listed on the tax roll assessed. The tax collector may
1474 conduct the sale of tax certificates for unpaid taxes pursuant
1475 to this section by electronic means, which may allow for proxy

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1476 bidding. Such electronic means must comply with the procedures
1477 provided in this chapter. A tax collector who chooses to conduct
1478 such electronic sales may receive electronic deposits and
1479 payments related to the tax certificate sale.

1480 (2) A lien created through the sale of a tax certificate
1481 may not be enforced in any manner except as prescribed in this
1482 chapter.

1483 (3) If the Delinquent real property taxes on a real
1484 property and all interest, costs, and charges are paid before a
1485 tax certificate is awarded to a buyer or struck to the county,
1486 the tax collector may not issue the tax certificate of all
1487 governmental units due on a parcel of land in any one year shall
1488 be combined into one certificate. After a tax certificate is
1489 awarded to a buyer or struck to the county, the delinquent
1490 taxes, interest, costs, and charges are paid by the redemption
1491 of the tax certificate.

1492 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1493 delinquent taxes on property that has been granted a homestead
1494 exemption for the year in which the delinquent taxes were
1495 assessed may not be sold at public auction or by electronic sale
1496 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
1497 the tax collector to the county at the maximum rate of interest
1498 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.
1499 197.502(3) ~~may shall~~ not be invoked if ~~as long as~~ the homestead
1500 exemption is granted to the person who received the homestead
1501 exemption for the year in which the tax certificate was issued.
1502 However, if ~~when~~ all such tax certificates and accrued interest
1503 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, ~~the provisions~~

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1504 ~~of~~ s. 197.502(3) shall be used to determine whether the county
1505 must apply for a tax deed shall be invoked.

1506 (5) A tax certificate that has not been sold on property
1507 for which a tax deed application is pending shall be struck to
1508 the county.

1509 (6)-(5) Each certificate shall be awarded struck-off to the
1510 person who will pay the taxes, interest, costs, and charges and
1511 will demand the lowest rate of interest, not in excess of the
1512 maximum rate of interest allowed by this chapter. The tax
1513 collector shall accept bids in even increments and in fractional
1514 interest rate bids of one-quarter of 1 percent only. If multiple
1515 bidders offer the same lowest rate of interest, the tax
1516 collector shall determine the method of selecting the bidder to
1517 whom the certificate will be awarded. Acceptable methods include
1518 the bid received first or use of a random-number generator. If a
1519 certificate is not purchased there is no buyer, the certificate
1520 shall be struck issued to the county at the maximum rate of
1521 interest allowed by this chapter.

1522 (7)-(6) The tax collector may shall require immediate
1523 payment of a reasonable deposit from any person who wishes to
1524 bid for a tax certificate. A person who fails or refuses to pay
1525 any bid made by, or on behalf of, such person him or her is not
1526 entitled to bid or have any other bid accepted or enforced
1527 except as authorized by the tax collector until a new deposit of
1528 100 percent of the amount of estimated purchases has been paid
1529 to the tax collector. When tax certificates are ready for
1530 issuance, The tax collector shall provide written or electronic
1531 notice when certificates are notify each person to whom a

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1532 ~~certificate was struck off that the certificate is ready for~~
1533 ~~issuance. and Payment must be made within 48 hours after from~~
1534 ~~the transmission of the electronic notice by the tax collector~~
1535 ~~or mailing of such notice or, at the tax collector's discretion,~~
1536 ~~all or a portion of the deposit placed by the bidder may be the~~
1537 ~~deposit shall be forfeited and the bid canceled. In any event,~~
1538 ~~Payment must shall be made before the issuance delivery of the~~
1539 ~~certificate by the tax collector. If the tax collector~~
1540 ~~determines that payment has been requested in error, the tax~~
1541 ~~collector shall issue a refund within 15 business days after~~
1542 ~~such payment.~~

1543 ~~(8)(7) The form of the certificate shall be as prescribed~~
1544 ~~by the department. Upon the cancellation of a any bid, the tax~~
1545 ~~collector shall resell that certificate the following day or as~~
1546 ~~soon thereafter as possible, provided the certificate is sold~~
1547 ~~within 10 days after cancellation of such bid.~~

1548 ~~(a) If the sale has not been adjourned, the tax collector~~
1549 ~~shall reoffer the certificate for sale.~~

1550 ~~(b) If the sale has been adjourned, the tax collector~~
1551 ~~shall reoffer the certificate at a subsequent sale. Before the~~
1552 ~~subsequent sale, the parcels must be readvertised pursuant to s.~~
1553 ~~197.402(3).~~

1554 ~~(9)(8) The tax collector shall maintain records make a~~
1555 ~~list of all the certificates sold for taxes, showing the date of~~
1556 ~~the sale, the number of each certificate, the name of the owner~~
1557 ~~as returned, a description of the property land within the~~
1558 ~~certificate, the name of the purchaser, the interest rate bid,~~
1559 ~~and the amount for which sale was made. Such records may be~~

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1560 maintained electronically and shall ~~This list shall be cited~~
1561 ~~known as the "list of tax certificates sold." The tax collector~~
1562 ~~shall append to the list a certificate setting forth the fact~~
1563 ~~that the sale was made in accordance with this chapter.~~

1564 (10) ~~(9)~~ A certificate may not be sold on, and a ~~nor is any~~
1565 lien is not created in, property owned by any governmental unit
1566 ~~the property of~~ which has become subject to taxation due to
1567 lease of the property to a nongovernmental lessee. The
1568 delinquent taxes shall be enforced and collected in the manner
1569 provided in s. 196.199(8). However, the ad valorem real property
1570 taxes levied on a leasehold that is taxed as real property under
1571 s. 196.199(2)(b), and for which no rental payments are due under
1572 the agreement that created the leasehold or for which payments
1573 required under the original leasehold agreement have been waived
1574 or prohibited by law before January 1, 1993, must be paid by the
1575 lessee. If the taxes are unpaid, the delinquent taxes become a
1576 lien on the leasehold and may be collected and enforced under
1577 this chapter.

1578 (11) ~~(10)~~ Any tax certificates that ~~issued pursuant to this~~
1579 ~~section after January 1, 1977, which~~ are void due to an error of
1580 the property appraiser, the tax collector, or the taxing or
1581 levying authority ~~any other county official, or any municipal~~
1582 ~~official and which~~ are subsequently canceled, or ~~which~~ are
1583 corrected or amended, pursuant to this chapter or chapter 196,
1584 shall earn interest at the rate of 8 percent per year, simple
1585 interest, or the rate of interest bid at the tax certificate
1586 sale, whichever is less, calculated monthly from the date the
1587 certificate was purchased until the date the tax collector

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1588 issues the refund ~~is ordered~~. Refunds made on tax certificates
1589 that are corrected or void shall be processed pursuant to ~~in~~
1590 ~~accordance with~~ the procedure set forth in s. 197.182, except
1591 that the 4-year time period provided for in s. 197.182(1)(e) ~~s.~~
1592 ~~197.182(1)(e)~~ does not apply to or bar refunds resulting from
1593 correction or cancellation of certificates and release of tax
1594 deeds as authorized herein.

1595 ~~(12)(11) When tax certificates are advertised for sale,~~
1596 The tax collector is ~~shall be~~ entitled to a commission of 5
1597 percent on the amount of the delinquent taxes and interest when
1598 a tax certificate is sold ~~actual sale is made~~. The commission
1599 must be included in the face value of the certificate. However,
1600 the tax collector is ~~shall~~ not be entitled to a any commission
1601 for a certificate that is struck ~~the sale of certificates made~~
1602 to the county until the certificate is redeemed or purchased
1603 ~~commission is paid upon the redemption or sale of the tax~~
1604 ~~certificates~~. If ~~When~~ a tax deed is issued to the county, the
1605 tax collector may ~~shall~~ not receive his or her commission ~~for~~
1606 ~~the certificates~~ until after the property is sold and conveyed
1607 by the county.

1608 ~~(12) All tax certificates issued to the county shall be~~
1609 ~~held by the tax collector of the county where the lands covered~~
1610 ~~by the certificates are located.~~

1611 ~~(13) Delinquent taxes on real property may be paid after~~
1612 ~~the date of delinquency but prior to the sale of a tax~~
1613 ~~certificate by paying all costs, advertising charges, and~~
1614 ~~interest.~~

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1615 (13)~~(14)~~ The holder of a tax certificate may not directly,
1616 through an agent, or otherwise initiate contact with the owner
1617 of property upon which he or she holds a tax certificate to
1618 encourage or demand payment until 2 years after ~~have elapsed~~
1619 ~~since~~ April 1 of the year of issuance of the tax certificate.

1620 (14)~~(15)~~ Any holder of a tax certificate who, prior to the
1621 date 2 years after April 1 of the year of issuance of the tax
1622 certificate, initiates, or whose agent initiates, contact with
1623 the property owner upon which he or she holds a certificate
1624 encouraging or demanding payment may be barred by the tax
1625 collector from bidding at a tax certificate sale. Unfair or
1626 deceptive contact by the holder of a tax certificate to a
1627 property owner to obtain payment is an unfair and deceptive
1628 trade practice, as referenced in s. 501.204(1), regardless of
1629 whether the tax certificate is redeemed. Such unfair or
1630 deceptive contact is actionable under ss. 501.2075-501.211. If
1631 the property owner later redeems the certificate in reliance on
1632 the deceptive or unfair practice, the unfair or deceptive
1633 contact is actionable under applicable laws prohibiting fraud.

1634 ~~(16) The county tax collector may conduct the sale of tax~~
1635 ~~certificates for unpaid taxes pursuant to this section by~~
1636 ~~electronic means. Such electronic sales shall comply with the~~
1637 ~~procedures provided in this chapter. The tax collector shall~~
1638 ~~provide access to such electronic sale by computer terminals~~
1639 ~~open to the public at a designated location. A tax collector who~~
1640 ~~chooses to conduct such electronic sales may receive electronic~~
1641 ~~deposits and payments related to the tax certificate sale.~~

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1642 Section 40. Section 197.4325, Florida Statutes, is amended
1643 to read:

1644 197.4325 Procedure when ~~checks received for~~ payment of
1645 taxes or tax certificates is ~~are~~ dishonored.—

1646 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~
1647 received by the tax collector ~~for payment of taxes~~ is
1648 dishonored, the tax collector shall notify the payor ~~maker of~~
1649 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
1650 official receipt is canceled for nonpayment, the tax collector
1651 ~~shall cancel the official receipt issued for the dishonored~~
1652 ~~check and shall~~ make an entry on the tax roll that the receipt
1653 was canceled because of a dishonored payment ~~check~~. Where
1654 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
1655 effort to collect the moneys due before canceling the receipt.

1656 ~~(b) The tax collector shall retain a copy of the canceled~~
1657 ~~tax receipt and the dishonored check for the period of time~~
1658 ~~required by law.~~

1659 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
1660 collector for the purchase of a tax certificate is dishonored
1661 and: ~~the certificate has not been delivered to the bidder,~~ the
1662 ~~tax collector shall retain the deposit and resell the tax~~
1663 ~~certificate. If the certificate has been delivered to the~~
1664 ~~bidder, the tax collector shall notify the department, and, upon~~
1665 ~~approval by the department, the certificate shall be canceled~~
1666 ~~and resold.~~

1667 ~~(b) When a bidder's deposit is forfeited, the tax~~
1668 ~~collector shall retain the deposit and resell the tax~~
1669 ~~certificate.~~

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1670 (a)1. If The tax certificate sale has been adjourned, the
1671 tax collector shall readvertise the tax certificate to be
1672 resold. ~~If~~ ~~When~~ the bidder's deposit is forfeited and the
1673 certificate is readvertised, the deposit shall be used to pay
1674 the advertising fees before other costs or charges are imposed.
1675 Any portion of the bidder's forfeit deposit that remains after
1676 advertising and other costs or charges have been paid shall be
1677 deposited by the tax collector into his or her official office
1678 account. If the tax collector fails to require a deposit and tax
1679 certificates are resold, the advertising charges required for
1680 the second sale may ~~shall~~ not be added to the face value of the
1681 tax certificate.

1682 (b)2. If The tax certificate sale has not been adjourned,
1683 the tax collector shall cancel the previous bid pursuant to s.
1684 197.432(8)(a) and reoffer the certificate for sale ~~add the~~
1685 ~~certificates to be resold to the sale list and continue the sale~~
1686 ~~until all tax certificates are sold.~~

1687 Section 41. Subsection (2) of section 197.442, Florida
1688 Statutes, is amended to read:

1689 197.442 Tax collector not to sell certificates on land on
1690 which taxes have been paid; penalty.—

1691 (2) The office of the tax collector shall be responsible
1692 ~~to the publisher~~ for costs of advertising property lands on
1693 which the taxes have been paid, and the office of the property
1694 appraiser shall be responsible ~~to the publisher~~ for the costs of
1695 advertising property lands doubly assessed or assessed in error.

1696 Section 42. Section 197.443, Florida Statutes, is amended
1697 to read:

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1698 197.443 Cancellation of void tax certificates; correction
1699 of tax certificates; ~~procedure.~~

1700 (1) The tax collector shall forward a certificate of error
1701 to the department and enter a memorandum of error upon the list
1702 of certificates sold for taxes if ~~When a tax certificate on~~
1703 ~~lands has been sold for unpaid taxes and:~~

1704 (a) The tax certificate evidencing the sale is void
1705 because the taxes on the property lands have been paid;

1706 (b) The property was ~~lands were~~ not subject to taxation at
1707 the time of the assessment on which they were sold;

1708 (c) The description of the property in the tax certificate
1709 is void or has been corrected or amended;

1710 (d) An error of commission or omission has occurred which
1711 invalidates the sale;

1712 (e) The circuit court has voided the tax certificate by a
1713 suit to cancel the tax certificate by the holder;

1714 (f) The tax certificate is void for any other reason; or

1715 (g) An error in assessed value has occurred for which the
1716 tax certificate may be corrected.7

1717

1718 ~~the tax collector shall forward a certificate of such error to~~
1719 ~~the department and enter upon the list of certificates sold for~~
1720 ~~taxes a memorandum of such error.~~

1721 (2) The department, upon receipt of the such certificate
1722 of error, if satisfied of the correctness of the certificate of
1723 ~~error~~ or upon receipt of a court order, shall notify the tax
1724 collector, who shall cancel or correct the certificate. A tax
1725 certificate correction or cancellation that has been ordered by

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1726 a court and that does not result from a change made in the
1727 assessed value on a tax roll certified to the tax collector
1728 shall be made by the tax collector without order from the
1729 department.

1730 (3) (2) The holder of a tax certificate who pays, redeems,
1731 or causes to be corrected or to be canceled and surrendered by
1732 any other tax certificates, or who pays any subsequent and
1733 omitted taxes or costs, in connection with the foreclosure of a
1734 tax certificate or tax deed that is, and when such other
1735 certificates or such subsequent and omitted taxes are void or
1736 corrected for any reason, the person paying, redeeming, or
1737 causing to be corrected or to be canceled and surrendered the
1738 other tax certificates or paying the other subsequent and
1739 omitted taxes is entitled to a refund obtain the return of the
1740 amount paid together with interest calculated monthly from the
1741 date of payment through the date of issuance of the refund at
1742 the rate specified in s. 197.432(11) therefor.

1743 (a) The county officer or taxing or levying authority
1744 that, as the case may be, which causes an error that results in
1745 the voiding issuance of a void tax certificate shall be charged
1746 for the costs of advertising incurred in the sale of a new the
1747 tax certificate.

1748 (b) If ~~When~~ the owner of a tax certificate requests that
1749 the certificate be canceled for any reason, or that the amount
1750 of the certificate be amended as a result of payments received
1751 due to an intervening bankruptcy or receivership, but does not
1752 seek a refund, the tax collector shall cancel or amend the tax
1753 certificate and a refund shall not be processed. The tax

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1754 collector shall require the owner of the tax certificate to
1755 execute a written statement that he or she is the holder of the
1756 tax certificate, that he or she wishes the certificate to be
1757 canceled or amended, and that a refund is not expected and is
1758 not to be made.

1759 ~~(4)(3)~~ If ~~When~~ the tax certificate or a tax deed based
1760 upon the certificate is held by an individual, the collector
1761 shall ~~at once~~ notify the original purchaser of the certificate
1762 or tax deed or the subsequent holder thereof, if known, that
1763 upon the voluntary surrender of the certificate or deed of
1764 release of any ~~his or her~~ rights under the tax deed, a refund
1765 will be made of the amount received by the governmental units
1766 for the certificate or deed, plus \$1 for the deed of release.

1767 ~~(5)(4)~~ The refund shall be made in accordance with the
1768 procedure set forth in s. 197.182, except that the 4-year time
1769 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
1770 not apply to or bar refunds resulting from correction or
1771 cancellation of certificates and release of tax deeds as
1772 authorized in this section herein.

1773 Section 43. Section 197.462, Florida Statutes, is amended
1774 to read:

1775 197.462 Transfer of tax certificates held by individuals.—

1776 (1) All tax certificates issued to an individual may be
1777 transferred ~~by endorsement~~ at any time before they are redeemed
1778 or a tax deed is executed thereunder.

1779 ~~(2) The official endorsement of a tax certificate by the~~
1780 ~~tax collector with the date and the amount received and its~~

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1781 ~~entry on the record of tax certificates sold shall be sufficient~~
1782 ~~evidence of the assignment of it.~~

1783 (2) ~~(3)~~ The tax collector shall record the transfer on the
1784 record of tax certificates sold.

1785 (3) ~~(4)~~ The tax collector shall receive \$2.25 as a service
1786 charge for each transfer endorsement.

1787 Section 44. Section 197.472, Florida Statutes, is amended
1788 to read:

1789 197.472 Redemption of tax certificates.—

1790 (1) Any person may redeem a tax certificate ~~or purchase a~~
1791 ~~county-held certificate~~ at any time after the certificate is
1792 issued and before a tax deed is issued or the property is placed
1793 on the list of lands available for sale. The person redeeming ~~or~~
1794 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1795 ~~the county where the land is situated~~ the face amount plus all
1796 interest, costs, and charges. ~~of the certificate or the part~~
1797 ~~thereof that the part or interest purchased or redeemed bears to~~
1798 ~~the whole. Upon purchase or redemption being made, the person~~
1799 ~~shall pay all taxes, interest, costs, charges, and omitted~~
1800 ~~taxes, if any, as provided by law upon the part or parts of the~~
1801 ~~certificate so purchased or redeemed.~~

1802 (2) When a tax certificate is redeemed and the interest
1803 earned on the tax certificate is less than 5 percent of the face
1804 amount of the certificate, a mandatory minimum interest charge
1805 of an absolute 5 percent shall be levied upon the face value of
1806 the tax certificate. The person redeeming the tax certificate
1807 shall pay the interest rate due on the certificate or the 5
1808 percent ~~5-percent~~ mandatory minimum interest charge, whichever

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1809 is greater. This subsection applies to all county-held tax
1810 certificates and all individual tax certificates except those
1811 with an interest rate bid of zero percent.

1812 (3) The tax collector shall receive a fee of \$6.25 for
1813 each tax certificate ~~purchased or~~ redeemed.

1814 (4) ~~When only~~ A portion of a certificate may be is being
1815 redeemed only if or purchased and such portion can be
1816 ascertained by legal description and the portion to be redeemed
1817 is evidenced by a contract for sale or recorded deed. The tax
1818 collector shall make a written request for apportionment to the
1819 property appraiser, ~~and~~ within 15 days after such request, the
1820 property appraiser shall furnish the tax collector a certificate
1821 apportioning the value to that portion sought to be redeemed and
1822 to the remaining land covered by the certificate.

1823 ~~(5) When a tax certificate is purchased or redeemed, the~~
1824 ~~tax collector shall give to the person a receipt and certificate~~
1825 ~~showing the amount paid for the purchase or redemption, a~~
1826 ~~description of the land, and the date, number, and amount of the~~
1827 ~~certificate, certificates, or part of certificate which is~~
1828 ~~purchased or redeemed, which shall be in the form prescribed by~~
1829 ~~the department. If a tax certificate is redeemed in full, the~~
1830 ~~certificate shall be surrendered to the tax collector by the~~
1831 ~~original purchaser and canceled by the tax collector. If only a~~
1832 ~~part is purchased or redeemed, the portion and description of~~
1833 ~~land, with date of purchase or redemption, shall be endorsed on~~
1834 ~~the certificate by the tax collector. The certificate shall be~~
1835 ~~retained by the owner, or the tax collector if the certificate~~
1836 ~~is a county held certificate, subject to the endorsement. The~~

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1837 ~~purchase or redemption shall be entered by the tax collector on~~
1838 ~~the record of tax certificates sold.~~

1839 (5)(6) After When a tax certificate is has been purchased
1840 ~~or~~ redeemed, the tax collector shall pay to the owner of the tax
1841 certificate the amount received by the tax collector less the
1842 redemption fee within 15 business days after the date of receipt
1843 of the redemption service charges. Along with the payment, the
1844 tax collector shall identify the certificates redeemed and the
1845 amount paid for each certificate. However, if the tax collector
1846 pays the certificateholder electronically, the certificates
1847 redeemed and the amounts paid for each certificate shall be
1848 provided electronically by facsimile or electronic mail.

1849 (6)(7) Nothing in this section shall be deemed to deny any
1850 person the right to ~~purchase or~~ redeem any outstanding tax
1851 certificate in accordance with the law ~~in force when it was~~
1852 ~~issued. However, the provisions of s. 197.573 relating to~~
1853 ~~survival of restrictions and covenants after the issuance of a~~
1854 ~~tax deed are not repealed by this chapter and apply regardless~~
1855 ~~of the manner in which the tax deed was issued.~~

1856 (7)(8) The provisions of subsection (4) do not apply to
1857 collections relating to fee timeshare real property made
1858 pursuant to the provisions of s. 192.037.

1859 Section 45. Section 197.4725, Florida Statutes, is created
1860 to read:

1861 197.4725 Purchase of county-held tax certificates.-

1862 (1) Any person may purchase a county-held tax certificate
1863 at any time after the tax certificate is issued and before a tax
1864 deed application is made. The person purchasing a county-held

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1865 tax certificate shall pay to the tax collector the face amount
1866 plus all interest, costs, and charges or, subject to s.
1867 197.472(4), the part described in the tax certificate.

1868 (2) If a county-held tax certificate is purchased, the
1869 interest earned shall be calculated at 1.5 percent per month, or
1870 a fraction thereof, to the date of purchase.

1871 (3) The tax collector shall receive a fee of \$6.25 for
1872 each county-held tax certificate purchased.

1873 (4) This section does not apply to collections relating to
1874 fee timeshare real property made pursuant to s. 192.037.

1875 (5) The tax collector may use electronic means to make
1876 known county-held tax certificates that are available for
1877 purchase and to complete the purchase. The tax collector may
1878 charge a reasonable fee for costs incurred in providing such
1879 electronic services.

1880 (6) The purchaser of a county-held tax certificate shall
1881 be issued a tax certificate with a face value that includes all
1882 sums paid to acquire the certificate from the county, including
1883 accrued interest and charges paid under this section. The date
1884 the county-held certificate was issued is the date for use in
1885 determining the date on which an application for tax deed may be
1886 made. The date that the new certificate is purchased is the date
1887 for use in calculating the interest or minimum interest due if
1888 the certificate is redeemed.

1889 Section 46. Section 197.473, Florida Statutes, is amended
1890 to read:

1891 197.473 Disposition of unclaimed redemption moneys.—

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1892 ~~(1) After~~ Money paid to the tax collector for the
 1893 redemption of a tax certificate or a tax deed application that
 1894 ~~certificates has been held for 90 days, which money is payable~~
 1895 to the holder of a redeemed tax certificate but for which no
 1896 claim has been made, or that fails to be presented for payment,
 1897 is considered unclaimed as defined in s. 717.113 and shall be
 1898 remitted to the state pursuant to s. 717.117, ~~on the first day~~
 1899 ~~of the following quarter the tax collector shall remit such~~
 1900 ~~unclaimed moneys to the board of county commissioners, less the~~
 1901 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
 1902 ~~retained by the tax collector as service charges.~~

1903 ~~(2) Two years after the date the unclaimed redemption~~
 1904 ~~moneys were remitted to the board of county commissioners, all~~
 1905 ~~claims to such moneys are forever barred, and such moneys become~~
 1906 ~~the property of the county.~~

1907 Section 47. Section 197.482, Florida Statutes, is amended
 1908 to read:

1909 197.482 Expiration Limitation upon lien of tax
 1910 certificate.—

1911 ~~(1) Seven~~ After ~~the expiration of 7 years after~~ from the
 1912 date of issuance of a tax certificate, which is the date of the
 1913 first day of the tax certificate sale as advertised under s.
 1914 197.432, ~~of a tax certificate,~~ if a tax deed has not been
 1915 applied for ~~on the property covered by the certificate,~~ and no
 1916 other administrative or legal proceeding, including a
 1917 bankruptcy, has existed of record, the tax certificate is null
 1918 and void, and the tax collector shall be canceled. The tax
 1919 collector shall note cancel the tax certificate, noting the date

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1920 of the cancellation of ~~the tax certificate~~ upon all appropriate
1921 records in his or her office. ~~The tax collector shall complete~~
1922 ~~the cancellation by entering opposite the record of the 7-year-~~
1923 ~~old tax certificate a notation in substantially the following~~
1924 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
1925 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
1926 ~~years from the date of issue. This subsection does not apply to~~
1927 ~~deferred payment tax certificates.~~

1928 ~~(2) The provisions and limitations herein prescribed for~~
1929 ~~tax certificates do not apply to tax certificates which were~~
1930 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
1931 ~~1937, commonly known as the "Murphy Act."~~

1932 Section 48. Section 197.492, Florida Statutes, is amended
1933 to read:

1934 197.492 Errors and insolvencies report list.—On or before
1935 the 60th day after the tax certificate sale is adjourned, the
1936 tax collector shall certify ~~make out a report~~ to the board of
1937 county commissioners a report separately showing the discounts,
1938 errors, double assessments, and insolvencies relating to tax
1939 collections for which credit is to be given, including in every
1940 case except discounts, the names of the parties on whose account
1941 the credit is to be allowed. The report may be submitted in an
1942 electronic format. ~~The board of county commissioners, upon~~
1943 ~~receiving the report, shall examine it; make such investigations~~
1944 ~~as may be necessary; and, if the board discovers that the tax~~
1945 ~~collector has taken credit as an insolvent item any personal~~
1946 ~~property tax due by a solvent taxpayer, charge the amount of~~
1947 ~~taxes represented by such item to the tax collector and not~~

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1948 ~~approve the report until the tax collector strikes such item~~
1949 ~~from the record.~~

1950 Section 49. Section 197.502, Florida Statutes, is amended
1951 to read:

1952 197.502 Application for obtaining tax deed by holder of
1953 tax sale certificate; fees.—

1954 (1) The holder of a any tax certificate, ~~other than the~~
1955 ~~county~~, at any time after 2 years have elapsed since April 1 of
1956 the year of issuance of the tax certificate and before the
1957 cancellation expiration of the certificate ~~7 years from the date~~
1958 ~~of issuance~~, may file the certificate and an application for a
1959 tax deed with the tax collector of the county where the property
1960 ~~lands~~ described in the certificate is are located. The
1961 ~~application may be made on the entire parcel of property or any~~
1962 ~~part thereof which is capable of being readily separated from~~
1963 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
1964 deed application fee of \$75.

1965 (2) A Any certificateholder, other than the county, who
1966 makes application for a tax deed shall pay the tax collector at
1967 the time of application all amounts required for redemption or
1968 purchase of all other outstanding tax certificates, plus
1969 interest, any omitted taxes, plus interest, any delinquent
1970 taxes, plus interest, and current taxes, if due, covering the
1971 property land.

1972 (3) The county in which where the property lands described
1973 in the certificate is are located shall apply ~~make application~~
1974 for a tax deed on all county-held certificates on property
1975 valued at \$5,000 or more on the property appraiser's most recent

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1976 assessment roll, except deferred payment tax certificates, and
1977 may apply for tax deeds ~~make application~~ on these certificates
1978 on property valued at less than \$5,000 on the property
1979 appraiser's most recent assessment roll. ~~The~~ Such application
1980 shall be made 2 years after April 1 of the year of issuance of
1981 the certificates or as soon thereafter as is reasonable. Upon
1982 application ~~for a tax deed~~, the county shall deposit with the
1983 tax collector all applicable costs and fees as provided in
1984 subsection (1), but ~~may shall~~ not deposit any money to cover the
1985 redemption of other outstanding certificates covering the
1986 property land.

1987 (4) The tax collector shall deliver to the clerk of the
1988 circuit court a statement that payment has been made for all
1989 outstanding certificates or, if the certificate is held by the
1990 county, that all appropriate fees have been deposited, and
1991 stating that the following persons are to be notified prior to
1992 the sale of the property:

1993 (a) Any legal titleholder of record if the address of the
1994 owner appears on the record of conveyance of the property lands
1995 to the owner. However, if the legal titleholder of record is the
1996 same as the person to whom the property was assessed on the tax
1997 roll for the year in which the property was last assessed, ~~then~~
1998 the notice may ~~only~~ be mailed to the address of the legal
1999 titleholder as it appears on the latest assessment roll.

2000 (b) Any lienholder of record who has recorded a lien
2001 against the property described in the tax certificate if an
2002 address appears on the recorded lien.

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2003 (c) Any mortgagee of record if an address appears on the
2004 recorded mortgage.

2005 (d) Any vendee of a recorded contract for deed if an
2006 address appears on the recorded contract or, if the contract is
2007 not recorded, any vendee who has applied to receive notice
2008 pursuant to s. 197.344(1)(c).

2009 (e) Any other lienholder who has applied to the tax
2010 collector to receive notice if an address is supplied to the
2011 collector ~~by such lienholder.~~

2012 (f) Any person to whom the property was assessed on the
2013 tax roll for the year in which the property was last assessed.

2014 (g) Any lienholder of record who has recorded a lien
2015 against a mobile home located on the property described in the
2016 tax certificate if an address appears on the recorded lien and
2017 if the lien is recorded with the clerk of the circuit court in
2018 the county where the mobile home is located.

2019 (h) Any legal titleholder of record of property that is
2020 contiguous to the property described in the tax certificate, if
2021 ~~when~~ the property described is ~~either~~ submerged land or common
2022 elements of a subdivision and, if the address of the titleholder
2023 of contiguous property appears on the record of conveyance of
2024 the property ~~land~~ to the ~~that~~ legal titleholder. However, if the
2025 legal titleholder of property contiguous to the property
2026 ~~described in the tax certificate~~ is the same as the person to
2027 whom the property described in the tax certificate was assessed
2028 on the tax roll for the year in which the property was last
2029 assessed, the notice may be mailed ~~only~~ to the address of the
2030 legal titleholder as it appears on the latest assessment roll.

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2031 As used in this chapter, the term "contiguous" means touching,
2032 meeting, or joining at the surface or border, other than at a
2033 corner or a single point, and not separated by submerged lands.
2034 Submerged lands lying below the ordinary high-water mark which
2035 are sovereignty lands are not part of the upland contiguous
2036 property for purposes of notification.

2037

2038 The statement must be signed by the tax collector or the tax
2039 collector's designee, ~~with the tax collector's seal affixed~~. The
2040 tax collector may purchase a reasonable bond for errors and
2041 omissions of his or her office in making such statement. The
2042 search of the official records must be made by a direct and
2043 inverse search. "Direct" means the index in straight and
2044 continuous alphabetic order by grantor, and "inverse" means the
2045 index in straight and continuous alphabetic order by grantee.

2046 (5) (a) The tax collector may contract with a title company
2047 or an abstract company ~~at a reasonable fee~~ to provide the
2048 minimum information required in subsection (4), consistent with
2049 rules adopted by the department. If additional information is
2050 required, the tax collector must make a written request to the
2051 title or abstract company stating the additional requirements.
2052 The tax collector may select any title or abstract company,
2053 regardless of its location, as long as the fee is reasonable,
2054 the minimum information is submitted, and the title or abstract
2055 company is authorized to do business in this state. The tax
2056 collector may advertise and accept bids for the title or
2057 abstract company if he or she considers it appropriate to do so.

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2058 1. The ownership and encumbrance report must include the
2059 ~~be printed or typed on stationery or other paper showing a~~
2060 letterhead of the person, firm, or company that makes the
2061 search, and the signature of the individual ~~person~~ who makes the
2062 search or of an officer of the firm ~~must be attached~~. The tax
2063 collector is not liable for payment to the firm unless these
2064 requirements are met. The report may be submitted to the tax
2065 collector in an electronic format.

2066 2. The tax collector may not accept or pay for any title
2067 search or abstract if ~~no~~ financial responsibility is not assumed
2068 for the search. However, reasonable restrictions as to the
2069 liability or responsibility of the title or abstract company are
2070 acceptable. Notwithstanding s. 627.7843(3), the tax collector
2071 may contract for higher maximum liability limits.

2072 3. In order to establish uniform prices for ownership and
2073 encumbrance reports within the county, the tax collector must
2074 ~~shall~~ ensure that the contract for ownership and encumbrance
2075 reports include all requests for title searches or abstracts for
2076 a given period of time.

2077 (b) Any fee paid for a ~~any~~ title search or abstract must
2078 be collected at the time of application under subsection (1),
2079 and the amount of the fee must be added to the opening bid.

2080 (c) The clerk shall advertise and administer the sale and
2081 receive such fees for the issuance of the deed and sale of the
2082 property as are provided in s. 28.24.

2083 (6) ~~(a)~~ The opening bid:

2084 (a) On county-held certificates on nonhomestead property
2085 shall be the sum of the value of all outstanding certificates

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2086 against the property land, plus omitted years' taxes, delinquent
2087 taxes, interest, and all costs and fees paid by the county.

2088 (b) ~~The opening bid~~ On an individual certificate must on
2089 ~~nonhomestead property shall~~ include, in addition to the amount
2090 of money paid to the tax collector by the certificateholder at
2091 the time of application, the amount required to redeem the
2092 applicant's tax certificate and all other costs and fees paid by
2093 the applicant, plus all tax certificates that were sold
2094 subsequent to the filing of the tax deed application and omitted
2095 taxes, if any.

2096 (c) ~~The opening bid~~ On property assessed on the latest tax
2097 roll as homestead property shall include, in addition to the
2098 amount of money required for an opening bid on nonhomestead
2099 property, an amount equal to one-half of the latest assessed
2100 value of the homestead. ~~Payment of one-half of the assessed~~
2101 ~~value of the homestead property shall not be required if the tax~~
2102 ~~certificate to which the application relates was sold prior to~~
2103 ~~January 1, 1982.~~

2104 (7) On county-held certificates for which there are no
2105 bidders at the public sale, the clerk shall enter the land on a
2106 list entitled "lands available for taxes" and shall immediately
2107 notify the county commission and all other persons holding
2108 certificates against the property land that the property land is
2109 available. During the first 90 days after the property land is
2110 placed on the list ~~of lands available for taxes~~, the county may
2111 purchase the land for the opening bid or may waive its rights to
2112 purchase the property. Thereafter, any person, the county, or
2113 any other governmental unit may purchase the property land from

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2114 the clerk, without further notice or advertising, for the
2115 opening bid, except that if ~~when~~ the county or other
2116 governmental unit is the purchaser for its own use, the board of
2117 county commissioners may cancel omitted years' taxes, as
2118 provided under s. 197.447. If the county does not elect to
2119 purchase the property land, the county must notify each legal
2120 titleholder of property contiguous to the property land
2121 available for taxes, as provided in paragraph (4) (h), before
2122 expiration of the 90-day period. Interest on the opening bid
2123 continues to accrue through the month of sale as prescribed by
2124 s. 197.542.

2125 (8) Taxes may ~~shall~~ not be extended against parcels listed
2126 as lands available for taxes, but in each year the taxes that
2127 would have been due shall be treated as omitted years and added
2128 to the required minimum bid. Three years after the day the land
2129 was offered for public sale, the land shall escheat to the
2130 county in which it is located, free and clear. All tax
2131 certificates, accrued taxes, and liens of any nature against the
2132 property shall be deemed canceled as a matter of law and of no
2133 further legal force and effect, and the clerk shall execute an
2134 escheatment tax deed vesting title in the board of county
2135 commissioners of the county in which the land is located.

2136 (a) When a property escheats to the county under this
2137 subsection, the county is not subject to any liability imposed
2138 by chapter 376 or chapter 403 for preexisting soil or
2139 groundwater contamination due solely to its ownership. However,
2140 this subsection does not affect the rights or liabilities of any
2141 past or future owners of the escheated property and does not

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2142 affect the liability of any governmental entity for the results
2143 of its actions that create or exacerbate a pollution source.

2144 (b) The county and the Department of Environmental
2145 Protection may enter into a written agreement for the
2146 performance, funding, and reimbursement of the investigative and
2147 remedial acts necessary for a property that escheats to the
2148 county.

2149 (9) Consolidated applications on more than one tax
2150 certificate are allowed, but a separate statement shall be
2151 issued pursuant to subsection (4), and a separate tax deed shall
2152 be issued pursuant to s. 197.552, for each parcel of property
2153 shown on the tax certificate.

2154 (10) Any fees collected pursuant to this section shall be
2155 refunded to the certificateholder in the event that the tax deed
2156 sale is canceled for any reason.

2157 (11) For any property acquired under this section by the
2158 county for the express purpose of providing infill housing, the
2159 board of county commissioners may, in accordance with s.
2160 197.447, cancel county-held tax certificates and omitted years'
2161 taxes on such properties. Furthermore, the county may not
2162 transfer a property acquired under this section specifically for
2163 infill housing back to a taxpayer who failed to pay the
2164 delinquent taxes or charges that led to the issuance of the tax
2165 certificate or lien. For purposes of this subsection only, the
2166 term "taxpayer" includes the taxpayer's family or any entity in
2167 which the taxpayer or taxpayer's family has any interest.

2168 Section 50. Section 197.542, Florida Statutes, is amended
2169 to read:

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2170 197.542 Sale at public auction.—
2171 (1) Real property ~~The lands~~ advertised for sale to the
2172 highest bidder as a result of an application filed under s.
2173 197.502 shall be sold at public auction by the clerk of the
2174 circuit court, or his or her deputy, of the county where the
2175 property is ~~lands are~~ located on the date, at the time, and at
2176 the location as set forth in the published notice, which must
2177 ~~shall~~ be during the regular hours the clerk's office is open. At
2178 ~~the time and place, the clerk shall read the notice of sale and~~
2179 ~~shall offer the lands described in the notice for sale to the~~
2180 ~~highest bidder for cash at public outcry.~~ The amount required to
2181 redeem the tax certificate, plus the amounts paid by the holder
2182 to the clerk ~~of the circuit court~~ in charges for costs of sale,
2183 redemption of other tax certificates on the same property lands,
2184 and all other costs to the applicant for tax deed, plus interest
2185 ~~thereon~~ at the rate of 1.5 percent per month for the period
2186 running from the month after the date of application for the
2187 deed through the month of sale and costs incurred for the
2188 service of notice provided for in s. 197.522(2), shall be
2189 ~~considered~~ the bid of the certificateholder for the property. If
2190 tax certificates exist or if delinquent taxes accrued subsequent
2191 to the filing of the tax deed application, the amount required
2192 to redeem such tax certificates or pay such delinquent taxes
2193 must be included in the minimum bid. However, if the land to be
2194 sold is assessed on the latest tax roll as homestead property,
2195 the bid of the certificateholder must ~~shall~~ be increased to
2196 include an amount equal to one-half of the assessed value of the
2197 homestead property as required by s. 197.502. If there are no

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2198 higher bids, the property land shall be struck off and sold to
2199 the certificateholder, who shall ~~forthwith~~ pay to the clerk any
2200 amounts included in the minimum bid, the documentary stamp tax,
2201 and recording fees due. Upon payment, and a tax deed shall
2202 ~~thereupon~~ be issued and recorded by the clerk.

2203 (2) ~~If there are other bids~~, The certificateholder has
2204 ~~shall have~~ the right to bid as others present may bid, and the
2205 property shall be struck off and sold to the highest bidder. The
2206 high bidder shall post with the clerk a nonrefundable ~~cash~~
2207 deposit of 5 percent of the bid or \$200, whichever is greater,
2208 at the time of the sale, to be applied to the sale price at the
2209 time of full payment. Notice of the ~~this~~ deposit requirement
2210 must shall be posted at the auction site, and the clerk may
2211 require ~~that~~ bidders to show their willingness and ability to
2212 post the ~~cost~~ deposit. If full payment of the final bid and of
2213 documentary stamp tax and recording fees is not made within 24
2214 hours, excluding weekends and legal holidays, the clerk shall
2215 cancel all bids, readvertise the sale as provided in this
2216 section, and pay all costs of the sale from the deposit. Any
2217 remaining funds must be applied toward the opening bid. The
2218 clerk may refuse to recognize the bid of any person who has
2219 previously bid and refused, for any reason, to honor such bid.

2220 (3) If the sale is canceled for any reason, or the buyer
2221 fails to make full payment within the time required, the clerk
2222 shall immediately readvertise the sale to be held within no
2223 ~~later than~~ 30 days after the date the sale was canceled. Only
2224 one advertisement is necessary. ~~No further notice is required.~~
2225 The amount of the opening statutory ~~(opening)~~ bid shall be

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2226 increased by the cost of advertising, additional clerk's fees as
2227 provided for in s. 28.24(21), and interest as provided for in
2228 subsection (1). This process must be repeated until the property
2229 is sold and the clerk receives full payment or the clerk does
2230 not receive any bids other than the bid of the
2231 certificateholder. The clerk must ~~shall~~ receive full payment
2232 before ~~prior to~~ the issuance of the tax deed.

2233 (4) (a) A clerk may conduct electronic tax deed sales in
2234 lieu of public outcry. The clerk must comply with the procedures
2235 provided in this chapter, except that electronic proxy bidding
2236 shall be allowed and the clerk may require bidders to advance
2237 sufficient funds to pay the deposit required by subsection (2).
2238 The clerk shall provide access to the electronic sale by
2239 computer terminals open to the public at a designated location.
2240 A clerk who conducts such electronic sales may receive
2241 electronic deposits and payments related to the sale. The
2242 portion of an advance deposit from a winning bidder required by
2243 subsection (2) shall, upon acceptance of the winning bid, be
2244 subject to the fee under s. 28.24(10).

2245 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~
2246 ~~to~~ restrict or limit the authority of a charter county to
2247 conduct ~~from conducting~~ electronic tax deed sales. In a charter
2248 county where the clerk of the circuit court does not conduct all
2249 electronic sales, the charter county shall be permitted to
2250 receive electronic deposits and payments related to sales it
2251 conducts, as well as to subject the winning bidder to a fee,
2252 consistent with the schedule in s. 28.24(10).

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2253 (c) The costs of electronic tax deed sales shall be added
2254 to the charges for the costs of sale under subsection (1) and
2255 paid by the certificateholder when filing an application for a
2256 tax deed.

2257 Section 51. Subsection (2) of section 197.582, Florida
2258 Statutes, is amended to read:

2259 197.582 Disbursement of proceeds of sale.—

2260 (2) If the property is purchased for an amount in excess
2261 of the statutory bid of the certificateholder, the excess must
2262 ~~shall~~ be paid over and disbursed by the clerk. If the property
2263 purchased is homestead property and the statutory bid includes
2264 an amount equal to at least one-half of the assessed value of
2265 the homestead, that amount must ~~shall~~ be treated as excess and
2266 distributed in the same manner. The clerk shall distribute the
2267 excess to the governmental units for the payment of any lien of
2268 record held by a governmental unit against the property,
2269 including any tax certificates not incorporated in the tax deed
2270 application and omitted taxes, if any. ~~If in the event~~ the
2271 excess is not sufficient to pay all of such liens in full, the
2272 excess shall then be paid to each governmental unit pro rata.
2273 If, after all liens of record of the governmental units upon the
2274 property are paid in full, there remains a balance of
2275 undistributed funds, the balance of the purchase price shall be
2276 retained by the clerk for the benefit of the persons described
2277 in s. 197.522(1)(a), except those persons described in s.
2278 197.502(4)(h), as their interests may appear. The clerk shall
2279 mail notices to such persons notifying them of the funds held
2280 for their benefit. Any service charges, at the same rate as

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2281 prescribed in s. 28.24(10), and costs of mailing notices shall
2282 be paid out of the excess balance held by the clerk. Excess
2283 proceeds shall be held and disbursed in the same manner as
2284 unclaimed redemption moneys in s. 197.473. ~~If In the event~~
2285 excess proceeds are not sufficient to cover the service charges
2286 and mailing costs, the clerk shall receive the total amount of
2287 excess proceeds as a service charge.

2288 Section 52. Section 197.602, Florida Statutes, is amended
2289 to read:

2290 197.602 Reimbursement required in challenges to the
2291 validity of a tax deed ~~Party recovering land must refund taxes~~
2292 ~~paid and interest.-~~

2293 (1) If a party successfully challenges the validity of a
2294 tax deed in an action at law or equity, but the taxes for which
2295 the tax deed was sold were not paid before the tax deed was
2296 issued, the party shall pay to the party against whom the
2297 judgment or decree is entered:

2298 (a) The amount paid for the tax deed and all taxes paid
2299 upon the land, together with 12 percent interest thereon per
2300 year from the date of the issuance of the tax deed;

2301 (b) All legal expenses in obtaining the tax deed,
2302 including publication of notice and clerk's fees for issuing and
2303 recording the tax deed; and

2304 (c) The fair cash value of all maintenance and permanent
2305 improvements made upon the land by the holders under the tax
2306 deed. ~~If, in an action at law or in equity involving the~~
2307 validity of any tax deed, the court holds that the tax deed was
2308 invalid at the time of its issuance and that title to the land

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2309 ~~therein described did not vest in the tax deed holder , then, if~~
2310 ~~the taxes for which the land was sold and upon which the tax~~
2311 ~~deed was issued had not been paid prior to issuance of the deed,~~
2312 ~~the party in whose favor the judgment or decree in the suit is~~
2313 ~~entered shall pay to the party against whom the judgment or~~
2314 ~~decree is entered the amount paid for the tax deed and all taxes~~
2315 ~~paid upon the land, together with 12 percent interest thereon~~
2316 ~~per year from the date of the issuance of the tax deed and all~~
2317 ~~legal expenses in obtaining the tax deed, including publication~~
2318 ~~of notice and clerk's fees for issuing and recording the tax~~
2319 ~~deed, and also the fair cash value of all permanent improvements~~
2320 ~~made upon the land by the holders under the tax deed.~~

2321 (2) In an action to challenge the validity of a tax deed,
2322 the prevailing party is entitled to all reasonable litigation
2323 expenses including attorney's fees.

2324 (3) The court shall determine the amount of the expenses
2325 for which a party shall be reimbursed. and the fair cash value
2326 of improvements shall be ascertained and found upon the trial of
2327 the action, and The tax deed holder or anyone holding under the
2328 tax deed has thereunder shall have a prior lien on upon the land
2329 for the payment of the expenses that must be reimbursed to such
2330 persons sums.

2331 Section 53. Section 192.0105, Florida Statutes, is amended
2332 to read:

2333 192.0105 Taxpayer rights.—There is created a Florida
2334 Taxpayer's Bill of Rights for property taxes and assessments to
2335 guarantee that the rights, privacy, and property of the
2336 taxpayers of this state are adequately safeguarded and protected

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2337 during tax levy, assessment, collection, and enforcement
2338 processes administered under the revenue laws of this state. The
2339 Taxpayer's Bill of Rights compiles, in one document, brief but
2340 comprehensive statements that summarize the rights and
2341 obligations of the property appraisers, tax collectors, clerks
2342 of the court, local governing boards, the Department of Revenue,
2343 and taxpayers. Additional rights afforded to payors of taxes and
2344 assessments imposed under the revenue laws of this state are
2345 provided in s. 213.015. The rights afforded taxpayers to assure
2346 that their privacy and property are safeguarded and protected
2347 during tax levy, assessment, and collection are available only
2348 insofar as they are implemented in other parts of the Florida
2349 Statutes or rules of the Department of Revenue. The rights so
2350 guaranteed to state taxpayers in the Florida Statutes and the
2351 departmental rules include:

2352 (1) THE RIGHT TO KNOW.—

2353 (a) The right to be sent a mailed notice of proposed
2354 property taxes and proposed or adopted non-ad valorem
2355 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
2356 (13)(a), and 200.069). The notice must also inform the taxpayer
2357 that the final tax bill may contain additional non-ad valorem
2358 assessments (see s. 200.069(9)).

2359 (b) The right to notification of a public hearing on each
2360 taxing authority's tentative budget and proposed millage rate
2361 and advertisement of a public hearing to finalize the budget and
2362 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2363 (c) The right to advertised notice of the amount by which
2364 the tentatively adopted millage rate results in taxes that

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2365 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
2366 The right to notification ~~by first-class mail~~ of a comparison of
2367 the amount of the taxes to be levied from the proposed millage
2368 rate under the tentative budget change, compared to the previous
2369 year's taxes, and also compared to the taxes that would be
2370 levied if no budget change is made (see ss. 200.065(2)(b) and
2371 200.069(2), (3), (4), and (8)).

2372 (d) The right that the adopted millage rate will not
2373 exceed the tentatively adopted millage rate. If the tentative
2374 rate exceeds the proposed rate, each taxpayer shall be mailed
2375 notice comparing his or her taxes under the tentatively adopted
2376 millage rate to the taxes under the previously proposed rate,
2377 before a hearing to finalize the budget and adopt millage (see
2378 s. 200.065(2)(d)).

2379 (e) The right to be sent notice by first-class mail of a
2380 non-ad valorem assessment hearing at least 20 days before the
2381 hearing with pertinent information, including the total amount
2382 to be levied against each parcel. All affected property owners
2383 have the right to appear at the hearing and to file written
2384 objections with the local governing board (see s. 197.3632(4)(b)
2385 and (c) and (10)(b)2.b.).

2386 (f) The right of an exemption recipient to be sent a
2387 renewal application for that exemption, the right to a receipt
2388 for homestead exemption claim when filed, and the right to
2389 notice of denial of the exemption (see ss. 196.011(6),
2390 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2391 (g) The right, on property determined not to have been
2392 entitled to homestead exemption in a prior year, to notice of

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2393 intent from the property appraiser to record notice of tax lien
2394 and the right to pay tax, penalty, and interest before a tax
2395 lien is recorded for any prior year (see s. 196.161(1)(b)).

2396 (h) The right to be informed during the tax collection
2397 process, including: notice of tax due; notice of back taxes;
2398 notice of late taxes and assessments and consequences of
2399 nonpayment; opportunity to pay estimated taxes and non-ad
2400 valorem assessments when the tax roll will not be certified in
2401 time; notice when interest begins to accrue on delinquent
2402 provisional taxes; notice of the right to prepay estimated taxes
2403 by installment; a statement of the taxpayer's estimated tax
2404 liability for use in making installment payments; and notice of
2405 right to defer taxes and non-ad valorem assessments on homestead
2406 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
2407 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
2408 193.1145(10)(a), and 197.254(1)).

2409 (i) The right to an advertisement in a newspaper listing
2410 names of taxpayers who are delinquent in paying tangible
2411 personal property taxes, with amounts due, and giving notice
2412 that interest is accruing at 18 percent and that, unless taxes
2413 are paid, warrants will be issued, prior to petition made with
2414 the circuit court for an order to seize and sell property (see
2415 s. 197.402(2)).

2416 (j) The right to be sent a mailed notice when a petition
2417 has been filed with the court for an order to seize and sell
2418 property and the right to be mailed notice, and to be served
2419 notice by the sheriff, before the date of sale, that application
2420 for tax deed has been made and property will be sold unless back

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2421 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
2422 197.522(1)(a) and (2)).

2423 (k) The right to have certain taxes and special
2424 assessments levied by special districts individually stated on
2425 the "Notice of Proposed Property Taxes and Proposed or Adopted
2426 Non-Ad Valorem Assessments" (see s. 200.069).

2427

2428 Notwithstanding the right to information contained in this
2429 subsection, under s. 197.122 property owners are held to know
2430 that property taxes are due and payable annually and are charged
2431 with a duty to ascertain the amount of current and delinquent
2432 taxes and obtain the necessary information from the applicable
2433 governmental officials.

2434 (2) THE RIGHT TO DUE PROCESS.—

2435 (a) The right to an informal conference with the property
2436 appraiser to present facts the taxpayer considers to support
2437 changing the assessment and to have the property appraiser
2438 present facts supportive of the assessment upon proper request
2439 of any taxpayer who objects to the assessment placed on his or
2440 her property (see s. 194.011(2)).

2441 (b) The right to petition the value adjustment board over
2442 objections to assessments, denial of exemption, denial of
2443 agricultural classification, denial of historic classification,
2444 denial of high-water recharge classification, disapproval of tax
2445 deferral, and any penalties on deferred taxes imposed for
2446 incorrect information willfully filed. Payment of estimated
2447 taxes does not preclude the right of the taxpayer to challenge
2448 his or her assessment (see ss. 194.011(3), 196.011(6) and

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2449 (9) (a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
2450 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2451 (c) The right to file a petition for exemption or
2452 agricultural classification with the value adjustment board when
2453 an application deadline is missed, upon demonstration of
2454 particular extenuating circumstances for filing late (see ss.
2455 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2456 (d) The right to prior notice of the value adjustment
2457 board's hearing date and the right to the hearing within 4 hours
2458 of scheduled time (see s. 194.032(2)).

2459 (e) The right to notice of date of certification of tax
2460 rolls and receipt of property record card if requested (see ss.
2461 193.122(2) and (3) and 194.032(2)).

2462 (f) The right, in value adjustment board proceedings, to
2463 have all evidence presented and considered at a public hearing
2464 at the scheduled time, to be represented by an attorney or
2465 agent, to have witnesses sworn and cross-examined, and to
2466 examine property appraisers or evaluators employed by the board
2467 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
2468 and 194.035(2)).

2469 (g) The right to be sent ~~mailed~~ a timely written decision
2470 by the value adjustment board containing findings of fact and
2471 conclusions of law and reasons for upholding or overturning the
2472 determination of the property appraiser, and the right to
2473 advertised notice of all board actions, including appropriate
2474 narrative and column descriptions, in brief and nontechnical
2475 language (see ss. 194.034(2) and 194.037(3)).

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2476 (h) The right at a public hearing on non-ad valorem
2477 assessments or municipal special assessments to provide written
2478 objections and to provide testimony to the local governing board
2479 (see ss. 197.3632(4)(c) and 170.08).

2480 (i) The right to bring action in circuit court to contest
2481 a tax assessment or appeal value adjustment board decisions to
2482 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
2483 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2484 (3) THE RIGHT TO REDRESS.—

2485 (a) The right to discounts for early payment on all taxes
2486 and non-ad valorem assessments collected by the tax collector,
2487 except for partial payments as defined in s. 197.374, the right
2488 to pay installment payments with discounts, and the right to pay
2489 delinquent personal property taxes under a ~~an~~ installment
2490 payment program when implemented by the county tax collector
2491 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and
2492 197.4155).

2493 (b) The right, upon filing a challenge in circuit court
2494 and paying taxes admitted in good faith to be owing, to be
2495 issued a receipt and have suspended all procedures for the
2496 collection of taxes until the final disposition of the action
2497 (see s. 194.171(3)).

2498 (c) The right to have penalties reduced or waived upon a
2499 showing of good cause when a return is not intentionally filed
2500 late, and the right to pay interest at a reduced rate if the
2501 court finds that the amount of tax owed by the taxpayer is
2502 greater than the amount the taxpayer has in good faith admitted
2503 and paid (see ss. 193.072(4) and 194.192(2)).

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2504 (d) The right to a refund when overpayment of taxes has
2505 been made under specified circumstances (see ss. 193.1145(8)(e)
2506 and 197.182(1)).

2507 (e) The right to an extension to file a tangible personal
2508 property tax return upon making proper and timely request (see
2509 s. 193.063).

2510 (f) The right to redeem real property and redeem tax
2511 certificates at any time before full payment for a tax deed is
2512 made to the clerk of the court, including documentary stamps and
2513 recording fees issued, and the right to have tax certificates
2514 canceled if sold where taxes had been paid or if other error
2515 makes it void or correctable. Property owners have the right to
2516 be free from contact by a certificateholder for 2 years after
2517 April 1 of the year the tax certificate is issued (see ss.
2518 197.432(13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and
2519 197.472(1) and (6) ~~(7)~~).

2520 (g) The right of the taxpayer, property appraiser, tax
2521 collector, or the department, as the prevailing party in a
2522 judicial or administrative action brought or maintained without
2523 the support of justiciable issues of fact or law, to recover all
2524 costs of the administrative or judicial action, including
2525 reasonable attorney's fees, and of the department and the
2526 taxpayer to settle such claims through negotiations (see ss.
2527 57.105 and 57.111).

2528 (4) THE RIGHT TO CONFIDENTIALITY.—

2529 (a) The right to have information kept confidential,
2530 including federal tax information, ad valorem tax returns,
2531 social security numbers, all financial records produced by the

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2532 taxpayer, Form DR-219 returns for documentary stamp tax
2533 information, and sworn statements of gross income, copies of
2534 federal income tax returns for the prior year, wage and earnings
2535 statements (W-2 forms), and other documents (see ss. 192.105,
2536 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).
2537 (b) The right to limiting access to a taxpayer's records by a
2538 property appraiser, the Department of Revenue, and the Auditor
2539 General only to those instances in which it is determined that
2540 such records are necessary to determine either the
2541 classification or the value of taxable nonhomestead property
2542 (see s. 195.027(3)).

2543 Section 54. Paragraph (d) of subsection (3) of section
2544 194.011, Florida Statutes, is amended to read:

2545 194.011 Assessment notice; objections to assessments.—

2546 (3) A petition to the value adjustment board must be in
2547 substantially the form prescribed by the department.

2548 Notwithstanding s. 195.022, a county officer may not refuse to
2549 accept a form provided by the department for this purpose if the
2550 taxpayer chooses to use it. A petition to the value adjustment
2551 board shall describe the property by parcel number and shall be
2552 filed as follows:

2553 (d) The petition may be filed, as to valuation issues, at
2554 any time during the taxable year on or before the 25th day
2555 following the mailing of notice by the property appraiser as
2556 provided in subsection (1). With respect to an issue involving
2557 the denial of an exemption, an agricultural or high-water
2558 recharge classification application, an application for
2559 classification as historic property used for commercial or

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2560 certain nonprofit purposes, or a deferral, the petition must be
2561 filed at any time during the taxable year on or before the 30th
2562 day following the mailing of the notice by the property
2563 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2564 196.193 or notice by the tax collector under s. 197.2425
2565 ~~197.253~~.

2566 Section 55. Subsection (1) of section 194.013, Florida
2567 Statutes, is amended to read:

2568 194.013 Filing fees for petitions; disposition; waiver.-

2569 (1) If so required by resolution of the value adjustment
2570 board, a petition filed pursuant to s. 194.011 shall be
2571 accompanied by a filing fee to be paid to the clerk of the value
2572 adjustment board in an amount determined by the board not to
2573 exceed \$15 for each separate parcel of property, real or
2574 personal, covered by the petition and subject to appeal.
2575 However, no such filing fee may be required with respect to an
2576 appeal from the disapproval of homestead exemption under s.
2577 196.151 or from the denial of tax deferral under s. 197.2425
2578 ~~197.253~~. Only a single filing fee shall be charged under this
2579 section as to any particular parcel of property despite the
2580 existence of multiple issues and hearings pertaining to such
2581 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
2582 or (f), a single filing fee shall be charged. Such fee shall be
2583 calculated as the cost of the special magistrate for the time
2584 involved in hearing the joint petition and shall not exceed \$5
2585 per parcel. Said fee is to be proportionately paid by affected
2586 parcel owners.

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2587 Section 56. Subsection (12) of section 196.011, Florida
2588 Statutes, is amended to read:

2589 196.011 Annual application required for exemption.—

2590 (12) Notwithstanding subsection (1), if ~~when~~ the owner of
2591 property otherwise entitled to a religious exemption from ad
2592 valorem taxation fails to timely file an application for
2593 exemption, and because of a misidentification of property
2594 ownership on the property tax roll the owner is not properly
2595 notified of the tax obligation by the property appraiser and the
2596 tax collector, the owner of the property may file an application
2597 for exemption with the property appraiser. The property
2598 appraiser must consider the application, and if he or she
2599 determines the owner of the property would have been entitled to
2600 the exemption had the property owner timely applied, the
2601 property appraiser must grant the exemption. Any taxes assessed
2602 on such property shall be canceled, and if paid, refunded. Any
2603 tax certificates outstanding on such property shall be canceled
2604 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2605 Section 57. Subsection (1) of section 197.374, Florida
2606 Statutes, is amended to read:

2607 197.374 Partial payment of current year taxes.—

2608 (1) As used in this section, the term "partial payment"
2609 means a payment that is less than the full amount of taxes due.
2610 The term does not include payments made pursuant to s. 194.171,
2611 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~s. 197.303~~.

2612 Section 58. Section 197.603, Florida Statutes, is created
2613 to read:

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2614 197.603 Declaration of legislative findings and intent.-
2615 The Legislature finds that the state has a strong interest in
2616 ensuring due process and public confidence in a uniform, fair,
2617 efficient, and accountable collection of property taxes by
2618 county tax collectors. Therefore, tax collections shall be
2619 supervised by the Department of Revenue pursuant to s.
2620 195.002(1). The Legislature intends that the property tax
2621 collection authorized by this chapter under s. 9(a), Art. VII of
2622 the State Constitution be free from the influence or the
2623 appearance of influence of the local governments that levy
2624 property taxes and receive property tax revenues.

2625 Section 59. Sections 197.202, 197.242, 197.304, 197.3041,
2626 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2627 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2628 197.3077, 197.3078, and 197.3079, Florida Statutes, are
2629 repealed.

2630 Section 60. This act shall take effect July 1, 2011.

2631

2632

2633 -----

2634

T I T L E A M E N D M E N T

2635

Remove the entire title and insert:

2636

A bill to be entitled

2637

An act relating to property taxation; amending s. 95.051,

2638

F.S.; tolling the expiration period of a tax certificate

2639

and the statute of limitations relating to proceedings

2640

involving tax lien certificates or tax deeds during the

2641

period of an intervening bankruptcy; amending ss. 197.102,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 355 (2011)

Amendment No.

2642 197.122, 197.123, 197.162, 197.172, 197.182, 197.222,
 2643 197.2301, 197.322, 197.332, 197.343, 197.344, 197.3635,
 2644 197.373, 197.402, 197.403, 197.413, 197.414, 197.4155,
 2645 197.416, 197.417, 197.432, 197.4325, 197.442, 197.443,
 2646 197.462, 197.472, 197.473, 197.482, 197.492, 197.582, and
 2647 197.602, F.S.; revising, updating, and consolidating
 2648 provisions of ch. 197, F.S., relating to definitions, tax
 2649 collectors, lien of taxes, returns and assessments, unpaid
 2650 or omitted taxes, discounts, interest rates, Department of
 2651 Revenue responsibilities, tax bills, judicial sales,
 2652 prepayment of taxes, assessment rolls, duties of tax
 2653 collectors, tax notices, delinquent taxes, lienholders,
 2654 special assessments, non-ad valorem assessments, tax
 2655 payments, distribution of taxes, advertisements of
 2656 property with delinquent taxes, attachment, delinquent
 2657 personal property taxes, sales of property, tax
 2658 certificates, tax deeds, tax sales, and proceedings
 2659 involving the validity of a tax deed; amending s. 197.502,
 2660 F.S.; revising provisions relating to applications for tax
 2661 deeds; providing payment requirements; amending s.
 2662 197.542, F.S.; revising the minimum deposit after becoming
 2663 the highest bidder for a tax deed; requiring a clerk to
 2664 readvertise the sale of a tax deed if a previous buyer
 2665 failed to make full payment for the tax deed; creating s.
 2666 197.146, F.S.; authorizing tax collectors to issue
 2667 certificates of correction to tax rolls and outstanding
 2668 delinquent taxes for uncollectable personal property
 2669 accounts; requiring the tax collector to notify the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 355 (2011)

Amendment No.

2670 property appraiser; providing construction; creating ss.
2671 197.2421 and 197.2423, F.S., transferring, renumbering,
2672 and amending ss. 197.253, 197.303, and 197.3071, F.S., and
2673 amending ss. 197.243, 197.252, 197.254, 197.262, 197.263,
2674 197.272, 197.282, 197.292, 197.301, and 197.312, F.S.;
2675 revising, updating, and consolidating provisions of ch.
2676 197, F.S., relating to deferral of tax payments for real
2677 property, homestead property, recreational and commercial
2678 working waterfront property, and affordable rental
2679 property; creating s. 197.4725, F.S.; providing
2680 authorization and requirements for purchase of county-held
2681 tax certificates; specifying required amounts to be paid;
2682 providing for fees; providing for electronic services;
2683 amending s. 192.0105, F.S.; providing that the right to a
2684 discount for the early payment of taxes does not apply to
2685 certain partial payments of taxes; clarifying a taxpayer's
2686 right to redeem real property and tax certificates;
2687 clarifying that a property owner may not be contacted by
2688 the holder of a tax certificate for 2 years following the
2689 date the certificate is issued; providing that s. 197.122,
2690 F.S., applies in certain circumstances; providing for the
2691 obligation of the property owner to obtain certain
2692 information; correcting cross-references; amending ss.
2693 194.011, 194.013, 196.011, and 197.374, F.S.; conforming
2694 cross-references; creating s. 197.603, F.S.; providing
2695 legislative intent; repealing s. 197.202, F.S., relating
2696 to destruction of 20-year-old tax receipts; repealing s.
2697 197.242, F.S., relating to a short title; repealing ss.

COMMITTEE/SUBCOMMITTEE AMENDMENT

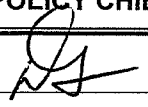
Bill No. HB 355 (2011)

Amendment No.

2698 197.304, 197.3041, 197.3042, 197.3043, 197.3044, 197.3045,
2699 197.3046, 197.3047, 197.307, 197.3072, 197.3073, 197.3074,
2700 197.3075, 197.3076, 197.3077, 197.3078, and 197.3079,
2701 F.S., relating to deferrals of tax payments; providing an
2702 effective date.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 907 Transfer of Tax Liability
SPONSOR(S): Wood and others
TIED BILLS: IDEN./SIM. BILLS: SB 1384

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Finance & Tax Committee		Flieger BF	Langston 
2) Business & Consumer Affairs Subcommittee			
3) Civil Justice Subcommittee			
4) Economic Affairs Committee			

SUMMARY ANALYSIS

HB 907 adds and modifies various definitions and provisions governing the transfer of tax liabilities in s. 213.758, F.S.

The bill revises the requirements for a transferee (buyer) to take possession of a business without assuming any outstanding tax liabilities of a transferor (seller). Under current law, this can happen if the transferor provides a certificate from the Department of Revenue ("the department") showing that no taxes are owed, and the department conducts an audit finding no liability for taxes. The changes in the bill would allow the transferee to take the business without assuming the transferor's liabilities under either of the following two circumstances:

1. If there are no insiders in common between the transferor and the transferee, the transferee may obtain a certificate of compliance from the department showing that a transferor:
 - has not received notice of audit,
 - has filed all required tax returns,
 - has paid the tax due from those returns
2. The transferee or transferor may request an audit of the transferor's books and records, to be completed within 90 days by the department, in order to find that a transferee is not liable for any outstanding tax liabilities of the transferor. The current optional charge by the department for the audit is made mandatory.

If a transferee is liable for unpaid tax, the bill requires that after receiving written notice by the department of unpaid tax the transferee has 60 days to pay the tax, after which time they may not engage in any business activity within the state until the tax liability is paid. Currently, there is no 60 day notice period before the prohibition on business activity. Under current law, the Department of Legal Affairs may seek an injunction at the request of the department to prevent further business activity if a tax liability remains unpaid by either a taxpayer who quits a business without a transfer or a transferee. A circuit court can grant a temporary injunction without prior notice to such entities, shutting down further business activity of those responsible for the outstanding tax liability. The bill requires that the department provide at least 20 days' prior written notice to the taxpayer or transferee before seeking an injunction.

The bill removes the grant of rulemaking authority to the department provided in s. 213.758(9), F.S. The bill repeals s. 202.31 and 212.10, F.S., removing the criminal penalties for violation of transfer of tax liability provisions provided for both communications services tax and sales and use tax.

The 2011 Revenue Estimating Conference estimates that the bill has a negative, indeterminate impact on state and local government revenues.
 The bill will take effect July 1, 2011.

This bill may be a Mandate requiring a 2/3rds vote of the membership. See Mandates section of the analysis.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Under current Florida law the transfer of tax liability for every tax administered by the Department of Revenue¹ ("the department"), excluding the corporate income tax, is governed by s. 202.31, 212.10, and 213.758, F.S. The law provides that a taxpayer who transfers a business or stock of goods, quits a business without benefit of a purchaser, successor or assignee, or without transferring the business or stock of goods to a transferee must file a final return and make full payment of taxes owed within 15 days after quitting the business.

Transferees or taxpayers who quit a business without transfer and who fail to pay all taxes due are prohibited from engaging in any business until the tax liability is paid. The department may request the Department of Legal Affairs (DLA) to seek an injunction, without notice, to prevent further business activity until all taxes due have been paid.

The transferee of more than 50% of a business is liable for any tax owed by the transferor unless the transferor provides the transferee a receipt or certificate from the department showing that the transferor is not liable for taxes and the department conducts an audit and finds that the transferor is not liable for taxes. The department has the option to charge a fee to perform these audits.

The maximum liability for a transferee is the greater of the fair market value of the business or the purchase price paid. A violation of either s. 202.31 or 212.10, F.S.,² is punishable as a first degree misdemeanor.

Section 213.758(9), F.S., allows the department to adopt rules necessary to administer and enforce the law.

The section does not impose liability on those transferees who take possession due to an involuntary transfer. "Involuntary transfer" is defined as a transfer due to the foreclosure by a non-insider, from eminent domain or condemnation actions, those involved in a bankruptcy proceeding, or to a financial institution to satisfy a debt. For the purposes of determining whether a transfer is voluntary, "insider" is defined as in s. 726.102, F.S.³, and "financial institution" is defined as in s. 655.005, F.S.

Effect of Proposed Changes

HB 907 provides a number of new and revised definitions to the transfer of tax liability statute found in s. 213.758(1). The bill defines the term "business" to require that a discreet division of a larger business be aggregated with all other divisions that are not separate legal entities. The definition of "financial institution" is expanded to include any person who controls, is controlled by, or is under common control with a financial institution⁴. The term "insider" is broadened from the current definition provided by s. 726.102(7), F.S., to also encompass a member, manager, or managing member of a limited liability company. The bill adds a definition for "stock of goods" as an inventory of a business held for sale to customers in the ordinary course of business. The bill also clarifies the definition of "transfer" to include that a business is transferred when there is a transfer of more than 50 percent of the business, the assets of the business, or the stock of goods of the business.

The bill allows a transferee to avoid liability for the unpaid tax of the transferor if they receive a "certificate of compliance" from the department showing that the transferor has not received a notice of

¹ As listed in s. 213.05, F.S.

² Providing for transfer of tax liability for the Communications Services Tax and Sales and Use Tax, respectively.

³ Under that section, "insider" includes relatives, fellow partners in a partnership, officers of a corporation, and affiliates.

⁴ The statute currently uses "financial institution" solely as defined by s. 655.005, F.S.

audit and that the transferor has filed all required tax returns, and has paid all tax arising from those returns. The transferor and transferee also must not have any insiders in common. Alternatively, the transferee would be exempt from liability if the department finds that the transferor is not liable for any taxes after an audit. Either the transferee or transferor may request that the department conduct an audit, and if requested, the department must complete the audit within 90 days. The bill requires that the department charge a fee to conduct the audit.

Sections 213.758(2) and 213.758(4), F.S., are amended to require 60 days notice by the department to a noncompliant transferee of the transferee's failure to pay taxes before the transferee is prohibited from engaging in business. The bill also requires 20 days written notice to a taxpayer who quits a business without transfer or to a noncompliant transferee before DLA may seek an injunction enjoining further business activity by the transferee or taxpayer.

Section 213.758(6), F.S., is amended to clarify that the maximum tax liability of the transferee is the fair market value or purchase price paid for the business, whichever is greater, net of any liens or liability to non-insiders.

The bill amends s. 213.758(9), F.S., removing the department's authority to promulgate rules for the transfer of tax liability statute.

Lastly, the bill repeals s. 202.31 and 212.10, F.S. These sections currently govern the transfer of tax liability for communications and services tax and sales and use tax, respectively, taxes which are also currently governed by similar provisions under s. 213.758, F.S. The current procedures for administration of the taxes provided by s. 202.31 and 212.10, F.S., would be in conflict with the new administrative procedures established by the bill. Sections 202.31 and 212.10, F.S., also include provisions regarding administrative garnishment that is provided for in s. 213.67, F.S. The repeal of these sections eliminates the criminal penalty provisions for violations of these sections currently in law.

B. SECTION DIRECTORY:

Section 1. Amends s. 213.758, F.S., requiring the department to provide notification to noncompliant taxpayers before a circuit court may enjoin further business activity. Specifies conditions under which transferees of a business are not liable for certain taxes owed. Removes rulemaking authority.

Section 2. Repeals s. 202.31 and 212.10, F.S.

Section 3. Provides an effective date of July 1, 2011.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

The Revenue Estimating Conference estimates that the bill has a negative, indeterminate impact on state government revenues.

2. Expenditures:

None

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

The Revenue Estimating Conference estimates that the bill has a negative, indeterminate impact on local government revenues.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

This bill will provide businesses' and legal entities with an easier transfer process when engaging in mergers and acquisitions of other businesses that may have outstanding tax liabilities.

D. FISCAL COMMENTS:

None

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The mandates provision may apply because this bill reduces the authority local governments have to collect taxes from transferees who take possession of a business that has outstanding tax liability. The bill does not appear to qualify for an exemption or exception. Therefore, the bill must have a 2/3rds vote of the membership of each house.

3. Other:

None.

B. RULE-MAKING AUTHORITY:

This bill removes rule making authority currently found in s. 213.758, F.S.

C. DRAFTING ISSUES OR OTHER COMMENTS:

The removal of the department's authority to create rules may not allow for the proper implementation of the certificate of compliance referenced in s. 213.758(4)(a)(1), F.S.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

1 A bill to be entitled
 2 An act relating to the transfer of tax liability; amending
 3 s. 213.758, F.S.; providing definitions; revising
 4 provisions relating to tax liability when a person
 5 transfers or quits a business; excluding the corporate
 6 income tax from provisions relating to the transfer of tax
 7 liabilities when a business is transferred; providing that
 8 the transfer of the assets of a business or stock of goods
 9 of a business under certain circumstances constitutes a
 10 transfer of the business; requiring the Department of
 11 Revenue to provide certain notification to a business
 12 before a circuit court may enjoin business activity by
 13 that business; providing that transferees of the business
 14 are liable for certain taxes unless specified conditions
 15 are met; requiring the department to conduct certain
 16 audits relating to the tax liability of transferors and
 17 transferees of a business within a specified time period;
 18 limiting a transferee who is liable for unpaid taxes from
 19 engaging in business activities under certain
 20 circumstances; providing an exception during the pendency
 21 of a timely filed appeal; providing for the posting of
 22 security during the pendency of an appeal under certain
 23 circumstances; requiring certain notification by the
 24 Department of Revenue to a transferee before a circuit
 25 court may enjoin business activity in an action brought by
 26 the Department of Legal Affairs seeking an injunction;
 27 specifying a transferor and transferee of the assets of a
 28 business are jointly and severally liable for certain tax

29 | payments up to a specified maximum amount; specifying the
 30 | maximum liability of a transferee; providing methods for
 31 | calculating the fair market value or total purchase price
 32 | of specified business transfers to determine maximum tax
 33 | liability of transferees; repealing s. 202.31, F.S.,
 34 | relating to the tax liability and criminal liability of
 35 | dealers of communications services who make certain
 36 | transfers related to a communications services business;
 37 | repealing s. 212.10, F.S., relating to a dealer's tax
 38 | liability and criminal liability for sales tax when
 39 | certain transfers of a business occur; providing an
 40 | effective date.

41 |
 42 | Be It Enacted by the Legislature of the State of Florida:
 43 |

44 | Section 1. Section 213.758, Florida Statutes, is amended
 45 | to read:

46 | 213.758 Transfer of tax liabilities.—

47 | (1) As used in this section, the term:

48 | (a) "Business" means any activity regularly engaged in by
 49 | any person, or caused to be engaged in by any person, for the
 50 | purpose of direct or indirect, private or public gain, benefit,
 51 | or advantage. The term does not include occasional or isolated
 52 | sales or transactions involving property or services by a person
 53 | who does not hold himself or herself out as engaged in business.
 54 | A discreet division or portion of a business is not a separate
 55 | business and must be aggregated with all other divisions or
 56 | portions that constitute a business if the division or portion

57 | is not a separate legal entity.

58 | (b) "Financial institution" means a financial institution
 59 | as defined in s. 655.005 and any person who controls, is
 60 | controlled by, or is under common control with a financial
 61 | institution as defined in s. 655.005.

62 | (c) "Insider" means a person as defined in s. 726.102(7),
 63 | and a member, manager, or managing member of a limited liability
 64 | company.

65 | (d)(a) "Involuntary transfer" means a transfer of a
 66 | business or stock of goods made without the consent of the
 67 | transferor, including, but not limited to, a transfer:

68 | 1. That occurs due to the foreclosure of a security
 69 | interest issued to a person who is not an insider ~~as defined in~~
 70 | ~~s. 726.102;~~

71 | 2. That results from an eminent domain or condemnation
 72 | action;

73 | 3. Pursuant to chapter 61, chapter 702, or the United
 74 | States Bankruptcy Code;

75 | 4. To a financial institution, ~~as defined in s. 655.005,~~
 76 | if the transfer is made to satisfy the transferor's debt to the
 77 | financial institution; or

78 | 5. To a third party to the extent that the proceeds are
 79 | used to satisfy the transferor's indebtedness to a financial
 80 | institution ~~as defined in s. 655.005.~~ If the third party
 81 | receives assets worth more than the indebtedness, the transfer
 82 | of the excess may not be deemed an involuntary transfer.

83 | (e) "Stock of goods" means the inventory of a business
 84 | held for sale to customers in the ordinary course of business.

85 (f) "Tax" means any tax, interest, penalty, surcharge, or
 86 fee administered by the department pursuant to chapter 443 or
 87 any of the chapters specified in s. 213.05, excluding corporate
 88 income tax.

89 (g) ~~(b)~~ "Transfer" means every mode, direct or indirect,
 90 with or without consideration, of disposing of or parting with a
 91 business, assets of the business, or stock of goods, and
 92 includes, but is not limited to, assigning, conveying, demising,
 93 gifting, granting, or selling, other than to customers in the
 94 ordinary course of business, to a transferee or to a group of
 95 transferees who are acting in concert. A business is transferred
 96 when there is a transfer of more than 50 percent of:

- 97 1. The business;
- 98 2. The assets of the business; or
- 99 3. The stock of goods of the business.

100 (2) A taxpayer in business who is liable for any tax
 101 arising from the operation of that business, ~~interest, penalty,~~
 102 ~~surcharge, or fee administered by the department pursuant to~~
 103 ~~chapter 443 or described in s. 72.011(1), excluding corporate~~
 104 ~~income tax,~~ and who quits the a business without the benefit of
 105 a purchaser, successor, or assignee, or without transferring the
 106 business, assets of the business, or stock of goods to a
 107 transferee, must file a final return for the business and make
 108 full payment of all taxes arising from the operation of that
 109 business within 15 days after quitting the business. A taxpayer
 110 who fails to file a final return and make payment may not engage
 111 in any business in this state until the final return has been
 112 filed and all taxes, ~~interest, or penalties~~ due have been paid.

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113 The Department of Legal Affairs may seek an injunction at the
 114 request of the department to prevent further business activity
 115 of a taxpayer who fails to file a final return and make payment
 116 of the taxes associated with the operation of the business until
 117 such taxes ~~tax, interest, or penalties~~ are paid. A temporary
 118 injunction enjoining further business activity may be granted by
 119 a circuit court with jurisdiction over the taxpayer if the
 120 department has provided at least 20 days' prior written notice
 121 to the taxpayer ~~without notice~~. The written notice may be
 122 provided to the taxpayer before the filing of the lawsuit
 123 seeking the injunction.

124 (3) A taxpayer who is liable for taxes with respect to a
 125 business, ~~interest, or penalties levied under chapter 443 or any~~
 126 ~~of the chapters specified in s. 213.05, excluding corporate~~
 127 ~~income tax,~~ who transfers the taxpayer's business, assets of the
 128 business, or stock of goods, must file a final return and make
 129 full payment within 15 days after the date of transfer.

130 (4)(a) A transferee, or a group of transferees acting in
 131 concert, of more than 50 percent of a business, assets of a
 132 business, or stock of goods is liable for any unpaid tax,
 133 ~~interest, or penalties~~ owed by the transferor arising from the
 134 operation of that business unless:

135 1.a. The transferor provides a receipt or certificate of
 136 compliance from the department to the transferee showing that
 137 the transferor has not received a notice of audit and the
 138 transferor has filed all required tax returns and has paid all
 139 tax arising ~~is not liable for taxes, interest, or penalties~~ from
 140 the operation of the business identified on the returns filed;

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141 and

142 b. There were no insiders in common between the transferor
 143 and the transferee at the time of the transfer; ~~or and~~

144 2. The department finds that the transferor is not liable
 145 for taxes, interest, or penalties after an audit of the
 146 transferor's books and records. The audit may be requested by
 147 the transferee or the transferor and, if not done pursuant to
 148 the certified audit program under s. 213.285, must be completed
 149 by the department within 90 days after the records are made
 150 available to the department. The department shall ~~may~~ charge a
 151 fee for the cost of the audit if it has not issued a notice of
 152 intent to audit by the time the request for the audit is
 153 received.

154 (b) A transferee may withhold a portion of the
 155 consideration for a business, assets of the business, or stock
 156 of goods to pay the tax ~~taxes, interest, or penalties~~ owed to
 157 the state by the transferor taxpayer arising from the operation
 158 of the business. The transferee shall pay the withheld
 159 consideration to the state within 30 days after the date of the
 160 transfer. If the consideration withheld is less than the
 161 transferor's liability, the transferor remains liable for the
 162 deficiency.

163 (c) A transferee who is liable for unpaid tax of a
 164 transferor and who fails to pay the taxes due within 60 days
 165 after written notice from the department may not engage in any
 166 business in the state until the taxes are paid unless an action
 167 is filed pursuant to subsection (7). If an action is timely
 168 filed, the transferee may continue to engage in business until a

169 final determination is entered against the transferee, although
 170 the court may, during the pendency of the action, require the
 171 transferee to post a bond or other security if the department
 172 establishes that it is likely to prevail and the collection of
 173 the unpaid tax would be jeopardized by delay ~~acquires the~~
 174 ~~business or stock of goods and fails to pay the taxes, interest,~~
 175 ~~or penalties due may not engage in any business in the state~~
 176 ~~until the taxes, interest, or penalties are paid.~~ The Department
 177 of Legal Affairs may seek an injunction at the request of the
 178 department to prevent further business activity of a transferee
 179 who is liable for unpaid tax of a transferor and who fails to
 180 pay or cause to be paid the transferee's maximum liability for
 181 such tax due until such maximum liability for the tax is,
 182 ~~interest, or penalties are paid.~~ A temporary injunction
 183 enjoining further business activity may be granted by a circuit
 184 court if the department has provided at least 20 days' prior
 185 written notice to the taxpayer ~~without notice.~~ The written
 186 notice may be provided to the taxpayer before the filing of the
 187 lawsuit seeking the injunction.

188 (5) The transferee, or transferees acting in concert, of
 189 more than 50 percent of a business, assets of the business, or
 190 stock of goods who are liable for any tax pursuant to this
 191 section shall be ~~are~~ jointly and severally liable with the
 192 transferor for the payment of the tax ~~taxes, interest, or~~
 193 ~~penalties~~ owed to the state from the operation of the business
 194 by the transferor up to the transferee's maximum liability for
 195 such tax due.

196 (6) The maximum liability of a transferee pursuant to this

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197 | section is equal to the fair market value of the business,
 198 | assets of the business, or stock of goods ~~property~~ transferred
 199 | to the transferee or the total purchase price paid by the
 200 | transferee for the business, assets of the business, or stock of
 201 | goods, whichever is greater.

202 | (a) The fair market value must be determined net of any
 203 | liens or liabilities, with the exception of liens or liabilities
 204 | owed to insiders.

205 | (b) The total purchase price must be determined net of
 206 | liens and liabilities against the assets, with the exception of:

207 | 1. Liens or liabilities owed to insiders.

208 | 2. Liens or liabilities assumed by the transferee that are
 209 | not liens or liabilities owed to insiders.

210 | (7) After notice by the department of transferee liability
 211 | under this section, the transferee has 60 days within which to
 212 | file an action as provided in chapter 72.

213 | (8) This section does not impose liability on a transferee
 214 | of a business or stock of goods pursuant to an involuntary
 215 | transfer.

216 | ~~(9) The department may adopt rules necessary to administer~~
 217 | ~~and enforce this section.~~

218 | Section 2. Sections 202.31 and 212.10, Florida Statutes,
 219 | are repealed.

220 | Section 3. This act shall take effect July 1, 2011.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 907 (2011)

Amendment No. *01*

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative(s) Wood offered the following:

3

4 **Amendment**

5 Remove line 54 and insert:

6 A discrete division or portion of a business is not a separate

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 907 (2011)

Amendment No. **02**

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	___	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative(s) Wood offered the following:

3

4 **Amendment**

5 Remove line 150 and insert:

6 available to the department. The department may charge a

The Florida Entertainment Industry Financial Incentive Program

**Presentation
House Finance and Tax Committee
March 17, 2011**

**Lucia Fishburne
State Film Commissioner
Governor's Office of Film and Entertainment**

Background:

Office of Film and Entertainment (OFE)

- Created July 1, 1999
- Serves as a single point of entry for entertainment productions
 - Liaisons with 56 local film offices
 - Provides client services and lead development
 - Approves sales tax exemption applications for production companies
 - Administers Florida's Entertainment Industry Financial Incentive program
- Promotes the state as a location for entertainment production
 - Advertises in national and international industry publications
 - Participates in key trade shows and events
- Support educational and workforce development activities

Why Do States Want to Attract Entertainment Production?

- Extends economic benefits into other industries, such as restaurants, lodging, retail, construction and tourism (an additional estimated 105,000 related spinoff jobs in Florida in 2007)
- Feature films, TV series can showcase locations and advertise a state to the world (“film induced tourism”)
- Clean/Green
- Economic diversification
- Workforce skills cross-walk to other key industry sectors (example: Simulation and Defense)

Florida's Entertainment Industry Economic Impact *

- \$17.9 billion in 2007 GSP (Florida's Gross State Product)
Represents 2.4 percent of the total state GSP
- 207,800 jobs (direct and indirect)
- \$8.5 billion in personal income
- \$498 million in tax revenue to Florida
- For every \$1 spent by a production within Florida, the state sees an additional 95 cents in impact (1.95 multiplier)
- \$29 billion total fiscal impact

* 2009 Haas Center "Economic Assessment of Florida's Entertainment Industry"

Production Incentives – What's the Deal?

- Offered in 43 states
- Impact production's bottom line
- Can be transferable tax credits, refundable tax credits, cash rebates or grants
- Some state's incentives are capped, others are not – Florida's is capped
- Some provide incentives for out-of-state workforce – Florida does not
- Some provide up-front financing – Florida does not
- ROI/fiscal Impact – varies from state to state depending on program, tax environment, etc.

State Incentive Comparisons

STATE	INCENTIVE TYPE	AMOUNT	APPLIED TOWARDS	CAP
Florida	Transferable Tax Credit	20 -30%	Sales & Use, Corporate Tax	\$242 Million Total over 5 years: FY 10/11: \$53.5M FY 11/12: \$74.5M FY 12/13 – FY14/15: \$38M each year
California	<u>Only tax credits issued to an "independent film" may be transferred or sold to an unrelated party</u>	20-25%	Income, Sales and Use Taxes	\$100 million annually beginning fiscal year 2009/2010 through fiscal year 2013/2014
Connecticut	Transferable Tax Credit	10-30%	Corporate Business Tax	None
Georgia	Transferable Tax Credit	20-30%	Income Tax	None
Louisiana	Transferable Tax Credit	30-35%	Income Tax	None
Massachusetts	Refundable or Transferable Tax Credit	25%	Income Tax	None
Michigan	Refundable Tax Credit	40-42%	Income Tax or Business Tax	None
New Mexico	Tax Rebate	25%	Income Tax	None
New York	Refundable Tax Credit	30-45%	Income Tax	\$420 million
Texas	Cash Rebate	5-29.25%	N/A	None

State Digital Media Incentive Comparisons

State	Percent	Type	2009 Cap
Connecticut	Up to 30%	Transferable Tax Credit	None
Florida	20-25%	Transferable Tax Credit	\$242 Million over 5 years: FY 10/11: \$53.5M FY 11/12: \$74.5M FY 12/13 – FY14/15: \$38M each year
Georgia	Up to 30%	Transferable Tax Credit, Sales & Use Tax Exemption, and Animated State Logo Insertion Incentive	None
Hawaii	15-20%	Refundable Tax Credit	None
Louisiana	Up to 30%	Transferable Tax Credit	None
Maine	Up to 12%	Income Tax Rebate and a non-refundable non-transferable Credit Certificate	None
Massachusetts	25%	Direct rebate or Transferable Tax Credit Option	None
New Jersey	20%	Transferable Tax Credit (PLEASE NOTE: NJ has suspended the use, claim, or redemption of tax credits for Fiscal Year 2011, which began July 1, 2010 and ends June 30, 2011.)	None
New Mexico	25%	Tax Rebate	None
Rhode Island	25%	Transferable Tax Credit	None
Texas	5 - 29%	Cash Rebate and Sales Tax Exemptions	None
Wisconsin	15 - 25%	Investment Tax Credit, Sales & Use Tax Exemptions, Refundable Tax Credit, State Income Tax Credit	None

What is Florida's Entertainment Industry Financial Incentive Program?

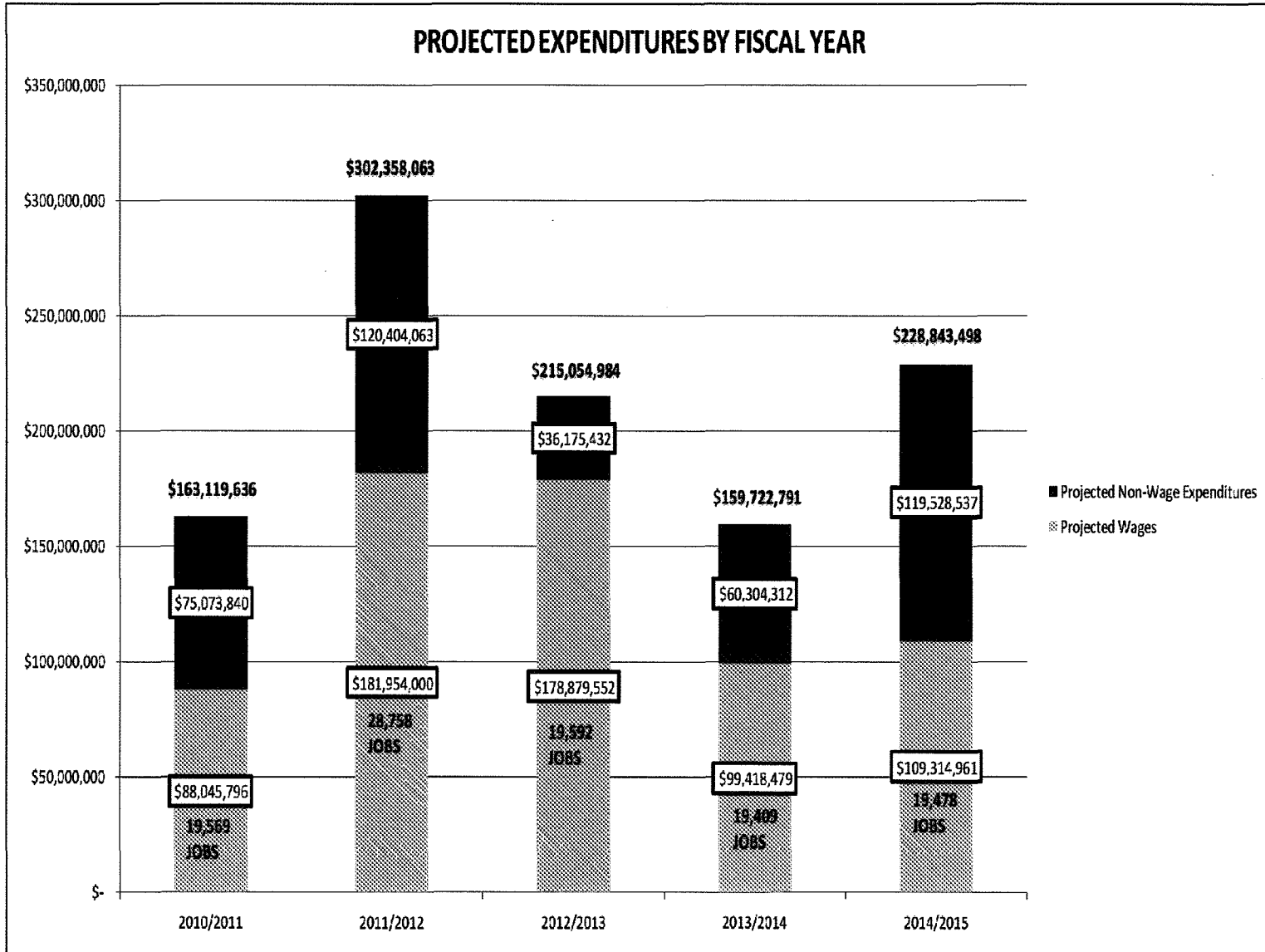
- 20 - 30% Transferable tax credit for qualified Florida expenditures – Florida workers, Florida vendors
- Three “Queues” based on type of production; budget thresholds
- Productions apply and are certified prior to principal photography start date; complete; submit final report, compliance audit and supporting documentation; OFE reviews; tax credits awarded by OTTED
- 50% or more workers must be Florida residents
- 75% or more workers must be Florida residents if a digital media project
- Tax credits only on 1st \$400,000 of any individual wage
- \$8 million per production tax credit cap

Past Performance: Six Year Summary 2004 - 2010

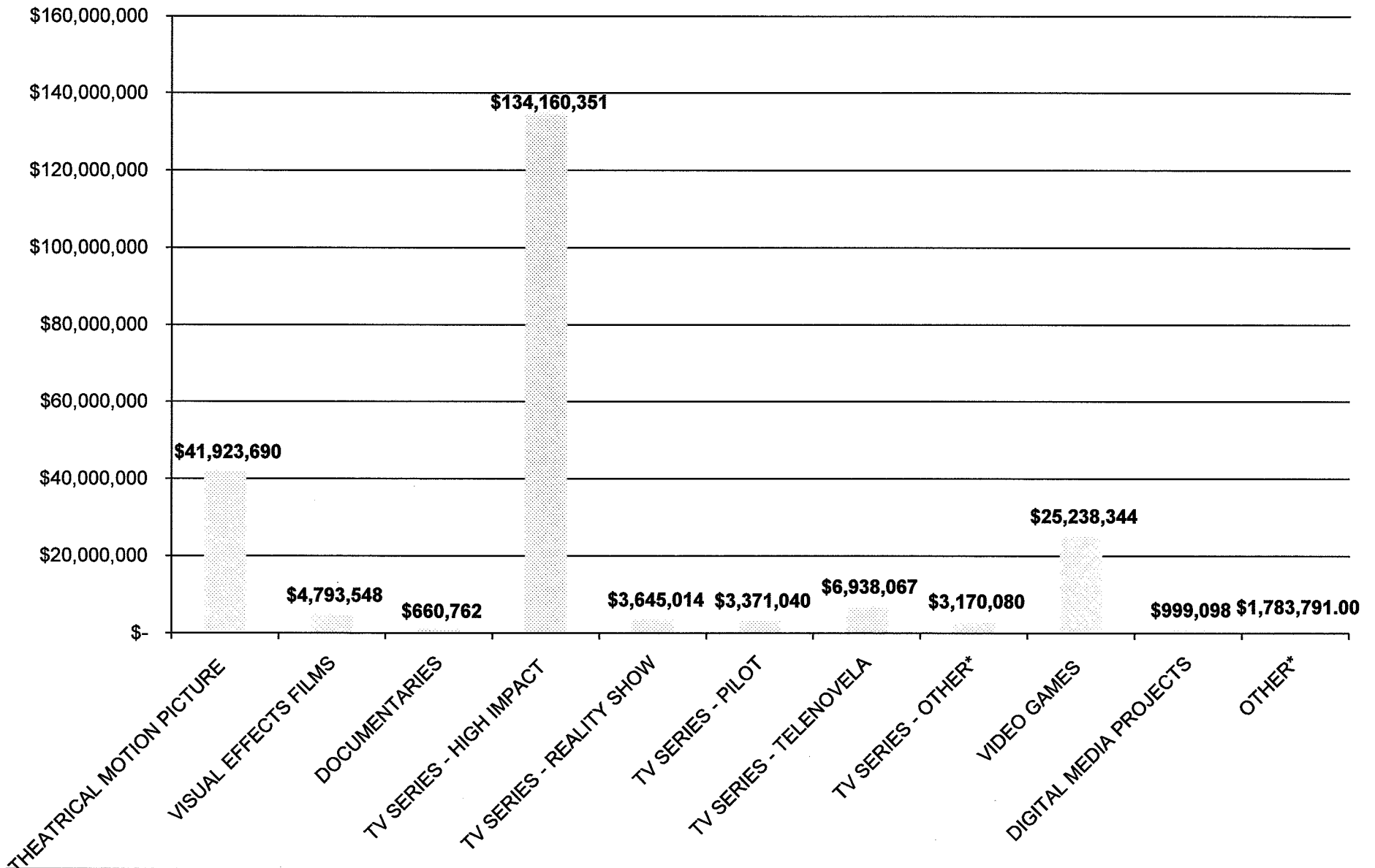
Fiscal Year	Appropriation	Total Productions	Incentive Reimbursement Amount	Total FL Qualified Spend	Total Jobs	Total FL Wages	Est # Hotel Room Nights	ROI
2004/2005	\$2,450,000	4	\$2,405,316	\$16,467,848	939	\$9,123,199	5,382	6.85:1
2005/2006	\$10,000,000	15	\$5,648,898	\$39,419,261	4,027	\$20,629,218	13,632	7:1
2006/2007	\$20,000,000	22	\$8,055,516	\$58,823,460	3,803	\$34,466,039	16,800	7.3:1
2007/2008	\$25,000,000	52	\$18,027,613	\$118,361,848	15,273	\$73,386,145	36,556	6.56:1
2008/2009	\$4,799,929	29	\$8,586,041	\$55,336,270	6,434	\$37,320,813	6,623	6.44:1
2009/2010	\$10,800,000	16	\$9,920,644	\$70,671,658	6,647	\$52,269,735	7,462	7.12:1
Totals	\$73,049,929	138	\$52,644,028	\$359,080,345	37,123	\$227,195,149	86,455	6.82:1

New Tax Credit Program – 5 year projections

\$242 Million Total Allocation



2010 - 2015 CREDITS BY PRODUCTION TYPE

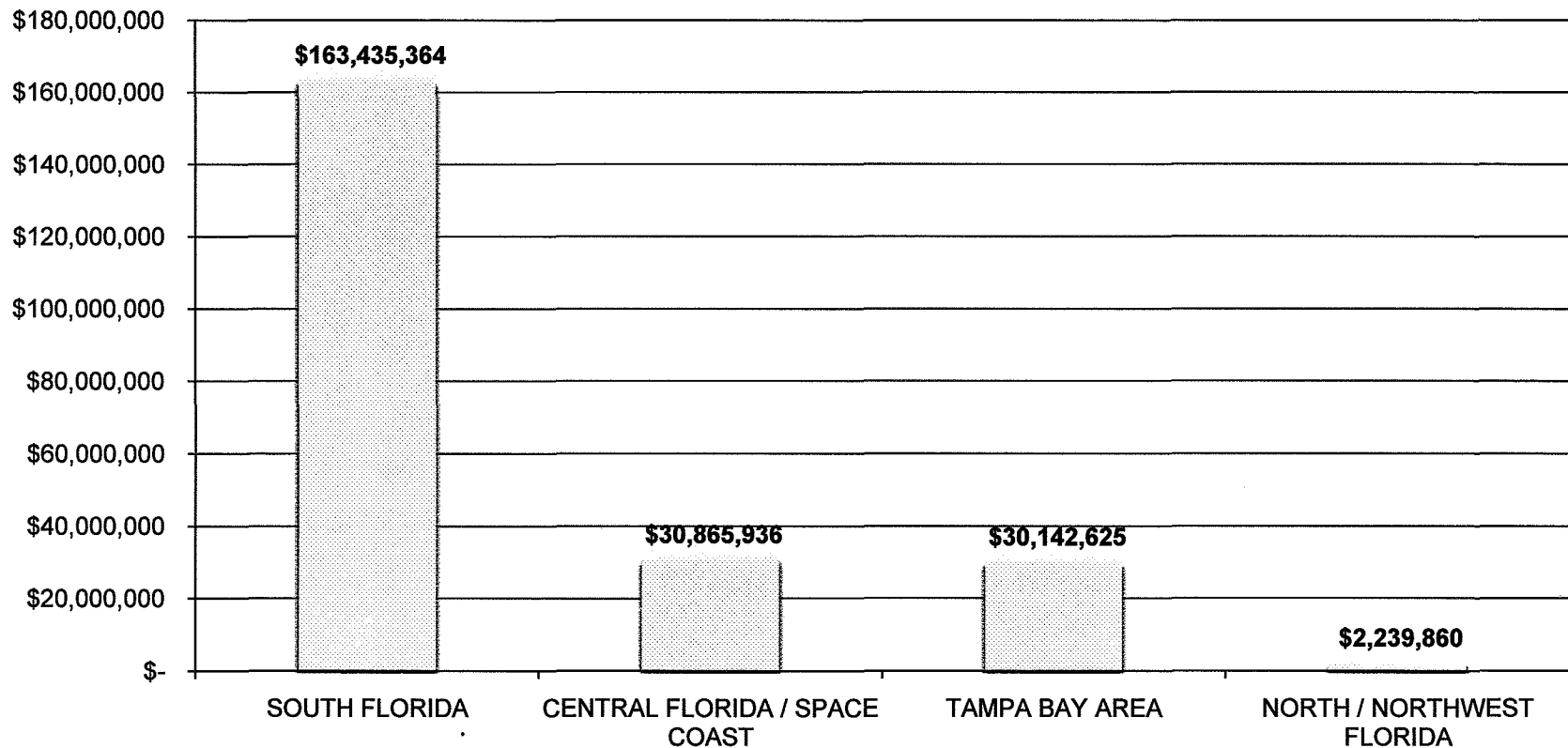


Note: "TV Series - Other" includes: Drama/Comedy/Game Show/Entertainment Show/Talk/Music/How-To/Variety/Mini-

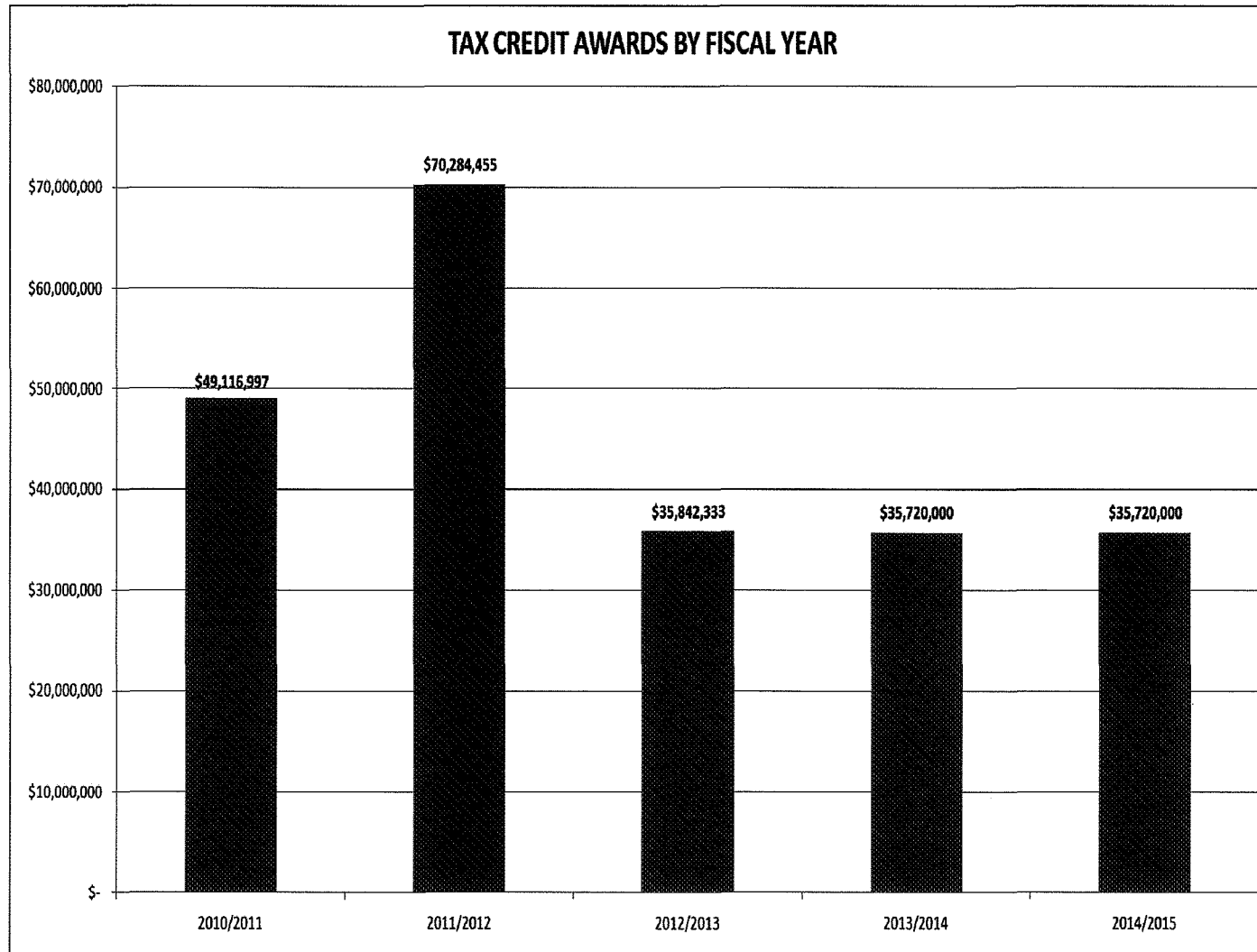
"Other" includes: Direct to video Motion Picture, TV Awards Show, TV Series/Interactive, and Commercials

New Tax Credit Program FY2010/2011 through FY2014/2015 Projections \$242 million over 5 Years

2010 - 2015 CREDITS BY REGION



Impact on Revenue – Based on When Credits Can be Used



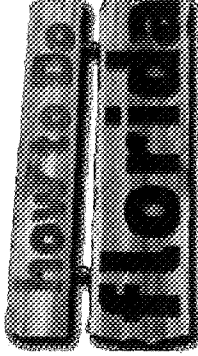
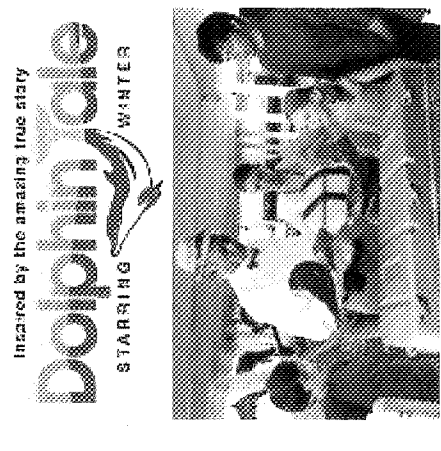
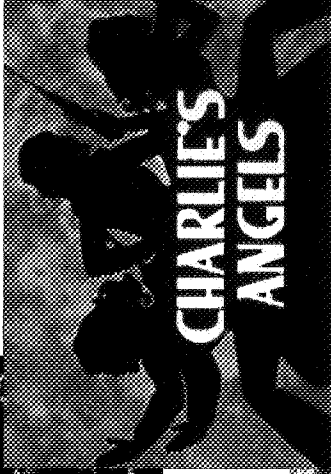
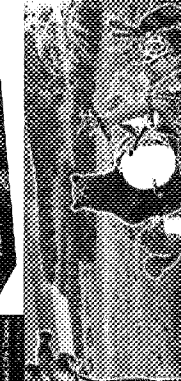
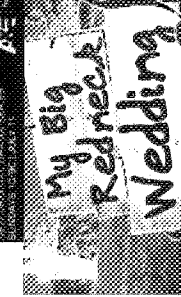
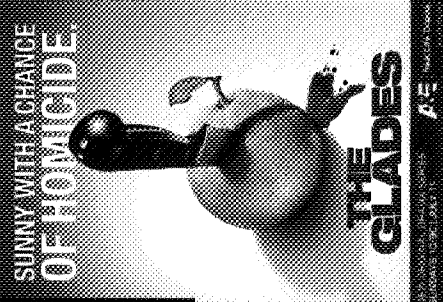
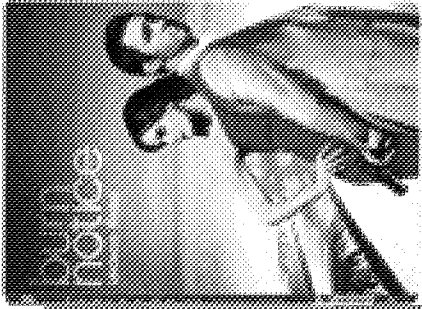
NOTE: Tax credits are certified from the fiscal year allocation associated with the project END DATE. Awards are made once the project completes and submits final report for review. Credits cannot be applied to any tax liability before the FY the credits are allocated from. Credits cannot be used for any tax liability incurred prior to July 1, 2011.

Florida Entertainment Industry Sales Tax Exemption

- Point of sale exemption on the sales and use tax on certain items used exclusively as an integral part of the production activities in Florida.
- Examples of tax exempt items:
 - Production equipment (e.g. cameras)
 - Set design and construction
 - Props
 - wardrobe
 - Real property (e.g. studio space)
- Any production company engaged in the production of motion pictures, television series, commercial advertising, music videos or sound recordings in Florida may be eligible.

**Entertainment Industry Sales Tax Exemption
Comparison of First Two Quarters (6 months)
FY Before and FY After Implementation of New Tax Credit Program**

	July 1 - Dec 30 2009	July 1 - Dec 30 2010	Increase
Approved Applications	319	361	42
Full Time Jobs Created	1,477	1,877	400
Freelance Jobs Created	12,386	15,707	3,321
Wages to Floridians	\$206,784,667	\$251,978,930	\$45,194,263
Total FL Production Expenditures	\$366,705,143	\$432,652,183	\$65,947,040
Sales Tax Exempted Expenditures	\$6,016,184	\$6,745,186	\$729,002
Return on Investment	60.9596 : 1	64.0862 : 1	3.1266 : 1



Thank You
Lucia Fishburne

lucia.fishburne@eog.myflorida.com



PRODUCTION REVENUE TRACKING GUIDELINES
Direct Spending For On-Location Production - US Dollars

Determining the direct location spending a film or media project brings to an area is an important task. In a perfect world, a commission can ask the producer or production accountant on a project to arrive at an accurate assessment of the actual dollars spent in a given area using the AFCI. However, this information is not always available.

In the event actual reports cannot be secured, the formulas listed here have been recognized by AFCI members from North American film commissions as reasonable guides for calculating the production spending of certain projects. These formulas are based on an analysis of studio & TV network accounting records, independent producers/production managers, commercial production companies, exit reports submitted to film commissions, and generally accepted estimates from film commissioners.

Outside North America, many cities, regions, and nations may have different results, and are encouraged to use this system as a basis for the development of their own unique tracking systems. As with any formula, common sense and prevailing history should be applied. By careful tracking of reports from AFCI members using this system, the Task Force will periodically refine the formulas to increase the accuracy and flexibility for all jurisdictions.

	LOW BUDGET Minimal Crew	MEDIUM BUDGET Full Crew, Union Scale	HIGH BUDGET Full Crew, Union Scale
Type of Production			
Feature Film		\$125,000/day	\$260,000/day (including stage work)
Feature Film (Independent)	\$30,000/day	\$50,000/day	\$110,000/day
TV Weekly Series (Network TV)		\$165,000/day	\$300,000/day (including stage work)
TV Movie	\$35,000/day	\$75,000/day	\$125,000/day
TV Special	\$35,000/day	\$60,000/day	\$100,000/day
Commercial	\$25,000/day	\$100,000/day	\$150,000/day
Music Video	\$30,000/day	\$65,000/day	\$110,000/day
Corporate/ Industrial	\$15,000/day	\$25,000/day	\$45,000/day
Documentary	\$15,000/day	\$25,000/day	\$35,000/day
Still Photography	\$15,000/day	\$25,000/day	\$35,000/day
Reality	\$7,500/day	\$25,000/day	\$60,000/day
* All Others	\$15,000/day	\$25,000/day	\$35,000/day
* All Others: 2nd Unit, Travel, Educational, Satellite, Foreign Broadcasts, Sports, Exercise, etc.			

(Revised February 2007)

2010/2015 Entertainment Industry Financial Incentive Program Summary - As of March 1, 2011

Regional Summary

	<u># of Projects</u>	<u>%</u>	<u>Projected Total Florida Wages</u>	<u>%</u>	<u>Projected # of Florida Jobs Created</u>	<u>%</u>	<u>Estimated Room Nights</u>	<u>%</u>	<u>Qualified Florida Expenditures</u>	<u>%</u>	<u>Certified Tax Credit Award</u>	<u>%</u>
SOUTH FLORIDA	70	59.83%	\$ 511,388,742	77.77%	87,810	82.21%	190,404	86.81%	\$ 810,893,879	75.85%	\$ 163,435,364	72.10%
CENTRAL FLORIDA / SPACE COAST	32	27.35%	\$ 79,611,567	12.11%	3,828	3.58%	9,759	4.45%	\$ 129,104,825	12.08%	\$ 30,865,936	13.62%
PANHANDLE BAY AREA	11	9.40%	\$ 60,110,997	9.14%	13,700	12.83%	12,830	5.85%	\$ 117,900,962	11.03%	\$ 30,142,625	13.30%
NORTH / NORTHWEST FLORIDA	4	3.42%	\$ 6,491,482	0.99%	1,468	1.37%	6,345	2.89%	\$ 11,199,306	1.05%	\$ 2,239,860	0.99%
Totals	117	100.00%	\$ 657,612,788	100.00%	106,806	100.00%	219,338	100.00%	\$ 1,069,098,972	100.00%	\$ 226,683,785	100.00%

Project Type Summary

THEATRICAL MOTION PICTURE	**	25	21.37%	\$ 144,010,780	21.90%	15,731	14.73%	84,598	38.57%	\$ 229,609,911	21.48%	\$ 41,923,690	18.49%
DIRECT TO VIDEO MOTION PICTURE		1	0.85%	\$ 3,424,255	0.52%	167	0.16%	750	0.34%	\$ 3,793,788	0.35%	\$ 948,447	0.42%
VISUAL EFFECTS FILMS		4	3.42%	\$ 14,722,768	2.24%	382	0.36%	8,850	4.03%	\$ 23,967,743	2.24%	\$ 4,793,548	2.11%
DOCUMENTARIES		7	5.98%	\$ 2,580,000	0.39%	76	0.07%	60	0.03%	\$ 3,303,799	0.31%	\$ 660,762	0.29%
TV SERIES - HIGH IMPACT	*	22	18.80%	\$ 373,234,080	56.76%	80,581	75.45%	111,748	50.95%	\$ 615,453,839	57.57%	\$ 134,160,351	59.18%
TV SERIES - REALITY SHOW		11	9.40%	\$ 10,993,757	1.67%	836	0.78%	2,757	1.26%	\$ 18,197,068	1.70%	\$ 3,645,014	1.61%
TV SERIES - PILOT		6	5.13%	\$ 9,649,427	1.47%	4,103	3.84%	3,992	1.82%	\$ 16,855,213	1.58%	\$ 3,371,040	1.49%
TV SERIES - TELENOVELA		4	3.42%	\$ 16,718,812	2.54%	1,685	1.58%	1,617	0.74%	\$ 28,560,099	2.67%	\$ 6,938,067	3.06%
TV SERIES - DRAMA/COMEDY/GAME SHOW RENT SHOW/TALK/MUSIC/HOW TO/VARIETY/MINI SERIES		10	8.55%	\$ 9,555,364	1.45%	1,981	1.85%	2,003	0.91%	\$ 15,120,796	1.41%	\$ 3,170,080	1.40%
TV AWARDS SHOW		1	0.85%	\$ 1,161,481	0.18%	257	0.24%	2	0.00%	\$ 3,210,922	0.30%	\$ 642,184	0.28%
TV SERIES - INTERACTIVE		1	0.85%	\$ 126,178	0.02%	3	0.00%	0	0.00%	\$ 140,800	0.01%	\$ 28,160	0.01%
VIDEO GAMES	**	10	8.55%	\$ 67,288,701	10.23%	582	0.54%	2,834	1.29%	\$ 105,064,498	9.83%	\$ 25,238,344	11.13%
DIGITAL MEDIA PROJECTS		14	11.97%	\$ 3,867,185	0.59%	239	0.22%	77	0.04%	\$ 4,995,496	0.47%	\$ 999,098	0.44%
COMMERCIALS		1	0.85%	\$ 280,000	0.04%	183	0.17%	50	0.02%	\$ 825,000	0.08%	\$ 165,000	0.07%
TOTAL PROJECTS		117	100.00%	\$ 657,612,788	100.00%	106,806	100.00%	219,338	100.00%	\$ 1,069,098,972	100.00%	\$ 226,683,785	100.00%

* 5 SERIES
(One Season = One Project)

** 15 FAMILY FRIENDLY PRODUCTIONS
(10 Theatrical MP; 5 Vid Games)

TAX CREDIT BALANCE AS OF 3/1/2011

GENERAL PRODUCTION QUEUE	\$ 4,160,993
COMMERCIAL & MUSIC VIDEO QUEUE	\$ 7,095,000
DEPENDENT & EMERGING MEDIA QUEUE	\$ 4,060,222
TOTAL APPLICATIONS PROCESSED - 220	