

## CHAPTER 98-167

### Senate Bill No. 2222

An act relating to taxation; amending s. 197.122, F.S.; specifying the time within which property appraisers may correct a material mistake of fact in an appraisal; allowing the property appraiser to directly submit a correction and refund order to the tax collector; creating s. 197.4155, F.S.; authorizing county tax collectors to implement an installment payment program for delinquent personal property taxes; providing for a tax collector to prescribe an installment payment plan within a specified time period; allowing flexibility; prescribing limitations upon the duration of an installment plan; providing that tax warrants against a taxpayer participating in a plan are unenforceable if specified conditions are met; authorizing the tax collector to use all legally available enforcement methods if taxes due under an installment plan are not paid in full; amending s. 197.432, F.S.; revising requirements for calculating the rate of interest on void tax certificates; prohibiting holders of tax certificates from contacting property owners and demanding payment; providing for barring the holder of a tax certificate from bidding at a certificate sale; providing that any such contact is an unfair or deceptive trade practice; amending s. 200.069, F.S.; providing for the notice of proposed property taxes to include a notice of proposed non-ad valorem assessments, if requested by the local governing board levying the non-ad valorem assessments and agreed to by the property appraiser; amending s. 170.201, F.S.; allowing municipalities to exempt certain government financed or insured housing facilities from special assessments for emergency medical services; creating s. 213.68, F.S.; specifying the garnishment authority and procedures applicable to counties which self-administer the local option tourist development tax; providing an effective date.

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

Section 1. Effective January 1, 1999, paragraph (b) of subsection (3) of section 197.122, Florida Statutes, is amended to read:

197.122 Lien of taxes; dates; application.—

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

(b) The material mistake of fact may be corrected by the property appraiser, in like manner as provided by law for performing the act in the first place only within 1 year after the approval of the tax roll pursuant to s. 193.1142 ~~60 days after the property appraiser's certification of the tax roll pursuant to s. 193.122(2)~~, and, when so corrected, the act becomes valid ab initio and in no way affects any process by law for the enforcement of the

collection of any tax. If such a correction results in a refund of taxes paid on the basis of an erroneous assessment contained on the current year's tax roll for years beginning January 1, 1999, or later, the property appraiser, at his or her option, may request that the department pass upon the refund request pursuant to s. 197.182 or may submit the correction and refund order directly to the tax collector for action in accordance with the notice provisions of s. 197.182(2). Corrections to tax rolls for prior years which would result in refunds must be made pursuant to s. 197.182.

Section 2. Section 197.4155, Florida Statutes, is created to read:

197.4155 Delinquent personal property taxes; installment payment program.—

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

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

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

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

Section 3. Subsection (10) of section 197.432, Florida Statutes, is amended, and subsection (14) is added to said section, to read:

197.432 Sale of tax certificates for unpaid taxes.—

(10) Any tax certificates issued pursuant to this section after January 1, 1977, which are void due to an error of the property appraiser, the tax collector, any other county official, or any municipal official and which are subsequently canceled, or which are corrected, pursuant to this chapter or chapter 196 shall earn interest at the rate of 8 percent per year, simple interest, or the rate of interest bid at the tax certificate sale, whichever is less, calculated from the date the certificate was purchased until the date the refund is ordered. Refunds made on tax certificates that are corrected or void shall be processed in accordance with the procedure set forth in s. 197.182, except that the 4-year time period provided for in s. 197.182(1)(c) does not apply to or bar refunds resulting from correction or cancellation of certificates and release of tax deeds as authorized herein.

(14) The holder of a tax certificate may not directly, through an agent, or otherwise initiate contact with the owner of property upon which he or she holds a tax certificate to encourage or demand payment.

(15) Any holder of a tax certificate who initiates, or whose agent initiates, contact with the property owner upon which he or she holds a certificate encouraging or demanding payment may be barred by the tax collector from bidding at a tax certificate sale. Unfair or deceptive contact by the holder of a tax certificate to a property owner to obtain payment is an unfair and deceptive trade practice, as referenced in s. 501.204(1), regardless of whether the holder of the tax certificate redeems the tax certificate. Such unfair or deceptive contact is actionable under ss. 501.2075-501.211. If the holder of the tax certificate later redeems the certificate in reliance on the deceptive or unfair practice, the unfair or deceptive contact is actionable under applicable laws prohibiting fraud.

Section 4. Effective upon becoming law, section 200.069, Florida Statutes, is amended to read:

200.069 Notice of proposed property taxes and ~~adopted~~ non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall be in substantially the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided by the department for this purpose, except as provided in subsection (11) and s. 200.065(13).

(1) The notice shall read:

NOTICE OF PROPOSED PROPERTY TAXES  
DO NOT PAY—THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

(2) The notice shall further contain information applicable to the specific parcel in question. The information shall be in columnar form. There shall be five column headings which shall read: "Taxing Authority," "Your Property Taxes Last Year," "Your Taxes This Year IF PROPOSED Budget Change is Made," "A Public Hearing on the Proposed Taxes and Budget Will be Held:", and "Your Taxes This Year IF NO Budget Change is Made."

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s. 236.02(6); other operating school levies; the municipality or municipal service taxing unit or units in which the parcel lies, if any; the water management district levying pursuant to s. 373.503; a single entry for other independent special districts in which the parcel lies, if any, except as provided in subsection (11); and a single entry for all voted levies for debt service applicable to the parcel, if any.

(4) For each entry listed in subsection (3), there shall appear on the notice the following:

(a) In the first column, a brief, commonly used name for the taxing authority or its governing body. The entry in the first column for the levy required pursuant to s. 236.02(6) shall be "By State Law." The entry for other operating school district levies shall be "By Local Board." Both school levy entries shall be indented and preceded by the notation "Public Schools:". The entry in the first column for independent special districts other than the water management district shall be "Independent Special Districts," except as provided in subsection (11). For voted levies for debt service, the entry shall be "Voter Approved Debt Payments."

(b) In the second column, the gross amount of ad valorem taxes levied against the parcel in the previous year. If the parcel did not exist in the previous year, the second column shall be blank.

(c) In the third column, the gross amount of ad valorem taxes proposed to be levied in the current year, which amount shall be based on the proposed millage rates provided to the property appraiser pursuant to s. 200.065(2)(b) or, in the case of voted levies for debt service, the millage rate previously authorized by referendum, and the taxable value of the parcel as shown on the current year's assessment roll.

(d) In the fourth column, the date, the time, and a brief description of the location of the public hearing required pursuant to s. 200.065(2)(c). However:

1. No entry shall be made in the fourth column for the line showing independent special districts other than water management districts if that line represents more than one district;

2. For the line showing voted levies for debt service pursuant to paragraph (a), the following statement shall appear: "Includes debt of ...(list of brief, commonly used names for each taxing authority whose debt service levy is included on this line)..."; and

3. For the line showing totals, the following statement shall appear: "For details on independent special districts and voter-approved debt, contact your Tax Collector at ...(phone number)...." If the option in subsection (11) is utilized, the phrase "independent special districts and" shall be deleted.

(e) In the fifth column, the gross amount of ad valorem taxes which would apply to the parcel in the current year if each taxing authority were to levy the rolled-back rate computed pursuant to s. 200.065(1) or, in the case of voted levies for debt service, the amount previously authorized by referendum.

(f) For special assessments collected utilizing the ad valorem method pursuant to s. 197.363, the previous year's assessment amount shall be added to the ad valorem taxes shown in the second and fifth columns, and the amount proposed to be imposed for the current year shall be added to the ad valorem taxes shown in the third column.

(5) The amounts shown on each line preceding the entry for voted levies for debt service shall include the sum of all ad valorem levies of the applicable unit of local government for operating purposes, including those of dependent special districts (except for municipal service taxing units, which shall be listed on the line for municipalities), and all nonvoted or nondebt service special assessments imposed by the applicable unit of local government to be collected utilizing the ad valorem method. Voted levies for debt service for all units of local government shall be combined and shown on a single line, including voter-approved special assessments for debt service if collected utilizing the ad valorem method.

(6) Following the entries for each taxing authority, a final entry shall show: in the first column, the words "Total Property Taxes:" and in the second, third, and fifth columns, the sum of the entries for each of the individual taxing authorities. The second, third, and fifth columns shall, immediately below said entries, be labeled Column 1, Column 2, and Column 3, respectively. Below these labels shall appear, in boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

(7) The notice shall further show a brief legal description of the property and the name and mailing address of the owner of record.

(8) The notice shall further read:

	Market Value	Assessed Value	Exemp- tions	Taxable Value
Your Property Value Last Year	\$ . . . . .	\$ . . . . .	\$ . . . . .	\$ . . . . .
Your Property Value This Year	\$ . . . . .	\$ . . . . .	\$ . . . . .	\$ . . . . .

If you feel that the market value of your property is inaccurate or does not reflect fair market value, contact your county property appraiser at ...(phone number)... or ...(location)....

If the property appraiser’s office is unable to resolve the matter as to market value, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE ...(date)....

(9) The reverse side of the form shall read:

EXPLANATION

**\*COLUMN 1—“YOUR PROPERTY TAXES LAST YEAR”**

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property’s previous taxable value.

**\*COLUMN 2—“YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE”**

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.

**\*COLUMN 3—“YOUR TAXES IF NO BUDGET CHANGE IS MADE”**

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year’s budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE means:

For homestead property: value as limited by the State Constitution;

For agricultural and similarly assessed property: classified use value;

For all other property: market value.

\*Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

(10) The front side of the form required pursuant to this section shall approximate in all essential respects the facsimile set forth in this subsection as it appears in s. 26, chapter 80-274, Laws of Florida, except for amendments subsequent to 1980.

(11) If authorized by resolution of the governing body of the county prior to July 1, and with the written concurrence of the property appraiser, the notice specified in this section shall contain a separate line entry for each independent special taxing district in the jurisdiction of which the parcel lies. Each such district shall be identified by name. The form used for this purpose shall be identical to that supplied by the department and shall be delivered to the property appraiser not later than July 31, except that a larger space shall be provided for listing the columnar information specified in subsections (2), (3), (4), and (5). If the executive director of the department grants written permission, the form may be printed only on one side. The governing body of the county shall bear the expense of procuring such form.

(12) The bottom portion of the notice shall further read in bold, conspicuous print:

“Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.”

(13)(a) If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in this section may contain a notice of proposed or adopted non-ad valorem assessments. If so agreed, the notice shall be titled:

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR  
ADOPTED NON-AD VALOREM ASSESSMENTS  
DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately 1/8-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.
2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.
3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for particular questions or problems.

(b) If the notice includes all adopted non-ad valorem assessments, the provisions contained in subsection (12) shall not be placed on the notice.

Section 5. Subsection (2) of section 170.201, Florida Statutes, is amended to read:

170.201 Special assessments.—

(2) Property owned or occupied by a religious institution and used as a place of worship or education; ~~or by a public or private elementary, middle, or high school; or by a governmentally financed, insured, or subsidized housing facility that is used primarily for persons who are elderly or disabled~~ shall be exempt from any special assessment levied by a municipality to fund emergency medical services if the municipality so desires. As used in this subsection, the term “religious institution” means any church, synagogue, or other established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on and the term “governmentally financed, insured, or subsidized housing facility” means a facility that is financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act and is owned or operated by an entity that qualifies as an exempt charitable organization under s. 501(c)(3) of the Internal Revenue Code.

Section 6. Section 213.68, Florida Statutes, is created to read:

213.68 Garnishment; collecting entity of counties which self-administer collection of tourist development tax.—The collecting entity of a county which self-administers the collection of the tourist development tax under s. 125.0104 shall have the same authority and use the same procedure as described in s. 213.67.

Section 7. Unless otherwise provided in this act, this act shall take effect October 1, 1998.

Became a law without the Governor's approval May 22, 1998.

Filed in Office Secretary of State May 21, 1998.