

CHAPTER 2011-151

Committee Substitute for Senate Bill No. 478

An act relating to property taxation; amending s. 95.051, F.S.; tolling the expiration period of a tax certificate and the statute of limitations relating to proceedings involving tax lien certificates or tax deeds during the period of an intervening bankruptcy; amending ss. 197.102, 197.122, 197.123, 197.162, 197.172, 197.182, 197.222, 197.2301, 197.322, 197.332, 197.343, 197.344, 197.3635, 197.373, 197.402, 197.403, 197.413, 197.414, 197.4155, 197.416, 197.417, 197.432, 197.4325, 197.442, 197.443, 197.462, 197.472, 197.473, 197.482, 197.492, 197.582, and 197.602, F.S.; revising, updating, and consolidating provisions of ch. 197, F.S., relating to definitions, tax collectors, lien of taxes, returns and assessments, unpaid or omitted taxes, discounts, interest rates, Department of Revenue responsibilities, tax bills, judicial sales, prepayment of taxes, assessment rolls, duties of tax collectors, tax notices, delinquent taxes, lienholders, special assessments, non-ad valorem assessments, tax payments, distribution of taxes, advertisements of property with delinquent taxes, attachment, delinquent personal property taxes, sales of property, tax certificates, tax deeds, tax sales, and proceedings involving the validity of a tax deed; amending s. 197.502, F.S.; revising provisions relating to applications for tax deeds; providing payment requirements; amending s. 197.542, F.S.; revising the minimum deposit after becoming the highest bidder for a tax deed; requiring a clerk to readvertise the sale of a tax deed if a previous buyer failed to make full payment for the tax deed; creating s. 197.146, F.S.; authorizing tax collectors to issue certificates of correction to tax rolls and outstanding delinquent taxes for uncollectable personal property accounts; requiring the tax collector to notify the property appraiser; providing construction; creating ss. 197.2421 and 197.2423, F.S., transferring, renumbering, and amending ss. 197.253, 197.303, and 197.3071, F.S., and amending ss. 197.243, 197.252, 197.254, 197.262, 197.263, 197.272, 197.282, 197.292, 197.301, and 197.312, F.S.; revising, updating, and consolidating provisions of ch. 197, F.S., relating to deferral of tax payments for real property, homestead property, recreational and commercial working waterfront property, and affordable rental property; creating s. 197.4725, F.S.; providing authorization and requirements for purchase of county-held tax certificates; specifying required amounts to be paid; providing for fees; providing for electronic services; amending s. 192.0105, F.S.; providing that the right to a discount for the early payment of taxes does not apply to certain partial payments of taxes; clarifying a taxpayer's right to redeem real property and tax certificates; clarifying that a property owner may not be contacted by the holder of a tax certificate for 2 years following the date the certificate is issued; providing that s. 197.122, F.S., applies in certain circumstances; providing for the obligation of the property owner to obtain certain information; correcting cross-references; amending ss. 194.011, 194.013, 196.011, and 197.374, F.S.; conforming cross-references; creating s. 197.603, F.S.; providing

legislative intent; repealing s. 197.202, F.S., relating to destruction of 20-year-old tax receipts; repealing s. 197.242, F.S., relating to a short title; repealing ss. 197.304, 197.3041, 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047, 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076, 197.3077, 197.3078, and 197.3079, F.S., relating to deferrals of tax payments; providing an effective date.

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

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

95.051 When limitations tolled.—

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

- (a) Absence from the state of the person to be sued.
- (b) Use by the person to be sued of a false name that is unknown to the person entitled to sue so that process cannot be served on the person to be sued.
- (c) Concealment in the state of the person to be sued so that process cannot be served on him or her.
- (d) The adjudicated incapacity, before the cause of action accrued, of the person entitled to sue. In any event, the action must be begun within 7 years after the act, event, or occurrence giving rise to the cause of action.
- (e) Voluntary payments by the alleged father of the child in paternity actions during the time of the payments.
- (f) The payment of any part of the principal or interest of any obligation or liability founded on a written instrument.
- (g) The pendency of any arbitral proceeding pertaining to a dispute that is the subject of the action.

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

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

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

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

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

197.102 Definitions.—

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

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

~~(b)(1)~~ “Department,” unless otherwise specified, means the Department of Revenue.

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

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

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

~~(f)(3)~~ “Tax certificate” means a paper or electronic 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 this chapter against a specific parcel of real property and becoming a first lien thereon, superior to all other liens, except as provided by s. 197.573(2).

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

~~(h)(5)~~ “Tax receipt” means the paid tax notice.

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

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

(a) “Ad valorem tax roll” means the roll prepared by the property appraiser and certified to the tax collector for collection.

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

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

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

(1) All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95. ~~If All personal property tax liens, to the extent that the property to which the lien applies cannot be located in the county or to the extent that the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, a personal property tax lien applies shall be liens against all other personal property of the taxpayer in the county. However, a lien such liens against other personal property does shall not apply against such property that which has been sold, and is such liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other property. An No act of omission or commission on the part of a any property appraiser, tax collector, board of county commissioners, clerk of the circuit court, or county comptroller, or their deputies or assistants, or newspaper in which an any advertisement of sale may be published does not shall operate to defeat the payment of taxes, interest, fees, and costs due and; but any acts of omission or commission may be corrected at any time by the officer or party responsible for them in the same like manner as provided by law for performing acts in the first place. Amounts, and when so corrected they shall be deemed to be construed as valid ab initio and do not shall in no way affect any process by law for the enforcement of the collection of the any tax. All owners of property are shall be held to know that taxes are due and payable annually and are responsible for charged with the duty of ascertaining the amount of current and delinquent taxes and paying them before April 1 of the year following the year in which taxes are assessed. A No sale or conveyance of real or personal property for nonpayment of taxes may not shall be held invalid except upon proof that:~~

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

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

(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 of the mistake of fact on the assessed or taxable value of the property that ~~mistake of fact.~~

(a) As used in this subsection, the term “an essential condition of the subject property” means a characteristic of the subject parcel, including only:

- 1. Environmental restrictions, zoning restrictions, or restrictions on permissible use;
- 2. Acreage;
- 3. Wetlands or other environmental lands that are or have been restricted in use because of such environmental features;
- 4. Access to usable land;
- 5. Any characteristic of the subject parcel which ~~characteristic~~, in the property appraiser’s opinion, caused the appraisal to be clearly erroneous; or
- 6. Depreciation of the property that was based on a latent defect of the property which existed but was not readily discernible by inspection on January 1, but not depreciation ~~resulting~~ from any other cause.

(b) The material mistake of fact may be corrected by the property appraiser, in the same ~~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. If, and, when so corrected, the tax roll act becomes valid ab initio and does not affect in no way affects any process by law for the enforcement of the collection of the any tax. If the such a correction results in a refund of taxes paid on the basis of an erroneous assessment included 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 to 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 previous ~~prior~~ years which would result in refunds must be made pursuant to s. 197.182.

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

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

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

197.146 Uncollectable personal property taxes; correction of tax roll.—A tax collector who determines that a tangible personal property account is uncollectable may issue a certificate of correction for the current tax roll and any prior tax rolls. The tax collector shall notify the property appraiser that the account is invalid, and the assessment may not be certified for a future tax roll. An uncollectable 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 as identified pursuant to s. 197.413(8) and (9).

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

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

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

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

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

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

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

197.172 Interest rate; calculation and minimum.—

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

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

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

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

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

1. ~~When~~ An overpayment has been made.
2. ~~When~~ A payment has been made when no tax was due.
3. ~~When~~ A bona fide controversy exists between the tax collector and the taxpayer as to the liability of the taxpayer for the payment of the tax claimed to be due, the taxpayer pays the amount claimed by the tax collector to be due, and it is finally adjudged by a court of competent jurisdiction that the taxpayer was not liable for the payment of the tax or any part thereof.
4. ~~When~~ A payment for a delinquent tax has been made in error by a taxpayer to the tax collector ~~and, if, within 12 24 months after of the date of the erroneous payment and before prior to any transfer of the assessed property to a third party for consideration, the party seeking a refund makes demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid and reimbursement of the erroneous payment is not received within 45 days after such demand. The demand for reimbursement must shall be sent by certified mail, return receipt requested, and a copy of the demand must thereof shall be sent to the tax collector. If the payment was made in error by the taxpayer because of an~~

error in the tax notice sent to the taxpayer, refund must be made as provided in paragraph (d) subparagraph (b)2.

5. A payment for a tax that has not become delinquent, has been made in error by a taxpayer to the tax collector and within 18 months after the date of the erroneous payment and before any transfer of the assessed property to a third party for consideration, the party seeking a refund makes a demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid, and reimbursement of the erroneous payment is not received within 45 days after such demand. The demand for reimbursement must be sent by certified mail, return receipt requested, and a copy of the demand must be sent to the tax collector. If the payment was made in error by the taxpayer because of an error in the tax notice sent to the taxpayer, refund must be made as provided in paragraph (d).

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

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

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

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

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

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

~~(g)(e) If funds are available from current receipts and, subject to subsection (3) and, if a refund is approved, the taxpayer shall is entitled to receive a refund within 100 days after a claim for refund is made, unless~~

the tax collector, property appraiser, or department states good cause for remitting the refund after that date. The time periods ~~times~~ stated in this paragraph and paragraphs ~~(i) (f)~~ through ~~(l) (j)~~ are directory and may be extended by a maximum of an additional 60 days if good cause is stated.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

197.222 Prepayment of estimated tax by installment method.—

(1) Taxes collected pursuant to this chapter may be prepaid in installments as provided in this section. A taxpayer may elect to prepay by installments for each tax notice ~~for with~~ taxes estimated to be more than \$100. A taxpayer who elects to prepay taxes shall make payments based upon an estimated tax equal to the actual taxes levied upon the subject

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

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

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

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

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

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

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

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

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

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

197.2301 Payment of taxes prior to certified roll procedure.—

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

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

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

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

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

197.2421 Property tax deferral.—

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

(2) Authorized property tax deferral programs are:

(a) Homestead tax deferral.

(b) Recreational and commercial working waterfront deferral.

(c) Affordable rental housing deferral.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

delinquent. Each application shall clearly state that all deferrals pursuant to this act shall constitute a lien on the applicant's homestead.

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

~~(b) Appeals of the decision of the tax collector to the value adjustment board shall be in writing on a form prescribed by the department and furnished by the tax collector. The Such appeal must shall be filed with the value adjustment board within 30 ~~20~~ days after the mailing applicant's receipt of the notice of disapproval. The value adjustment board shall review the application and the evidence presented to the tax collector upon which the applicant based his or her claim for tax deferral and, at the election of the applicant, must shall hear the applicant in person, or by agent on the applicant's behalf, on his or her right to homestead tax deferral. The value adjustment board shall reverse the decision of the tax collector and grant a homestead tax deferral to the applicant, if in its judgment the applicant is entitled to the tax deferral thereto, or must affirm the decision of the tax collector. An Such action by of the value adjustment board is shall be final unless the applicant or tax collector files a de novo proceeding for a declaratory judgment or other appropriate proceeding in the circuit court of the county in which the property is located or other lienholder, within 15 days after ~~from~~ the date of the decision disapproval of the application by the board, files in the circuit court of the county in which the property is located, a proceeding for a declaratory judgment or other appropriate proceeding.~~

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

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

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

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

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

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

197.243 Definitions relating to homestead property tax deferral Act.—

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

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

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

197.252 Homestead tax deferral.—

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

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

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

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

~~3. In its entirety if the applicant's household income;~~

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

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

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

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

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

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

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

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

~~(5) The taxes, non-ad valorem assessments, and interest deferred pursuant to this act shall constitute a prior lien and shall attach as of the date and in the same manner and be collected as other liens for taxes, as~~

~~provided for under this chapter, but such deferred taxes, non-ad valorem assessments, and interest shall only be due, payable, and delinquent as provided in this act.~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

197.254 Annual notification to taxpayer.—

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

NOTICE TO TAXPAYERS ENTITLED
TO HOMESTEAD EXEMPTION

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

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

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

197.262 Deferred payment tax certificates.—

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

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

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

197.263 Change in ownership or use of property.—

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

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

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

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

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

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

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

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

197.272 Prepayment of deferred taxes.—

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

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

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

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

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

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

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

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

(1) Prohibit the collection of personal property taxes that which become a lien against tax-deferred property;

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

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

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

197.301 Penalties.—

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

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

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

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

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

Section 25. Section 197.312, Florida Statutes, is amended to read:

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

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

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

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

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

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

the property owner is the official mailing for purpose of this section. A discount period may not be extended due to a tax bill being returned as undeliverable electronically or by postal mail. The postage for mailing or the cost of electronic transmission shall be paid out of the general fund of each local governing board, upon statement of the amount thereof by the tax collector.

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

197.332 Duties of tax collectors; branch offices.—

(1) The tax collector has the authority and obligation to collect all taxes as shown on the tax roll by the date of delinquency or to collect delinquent taxes, interest, and costs, by sale of tax certificates on real property and by seizure and sale of personal property. In exercising their powers to contract, the tax collector may perform such duties by use of contracted services or products or by electronic means. The use of contracted services, products, or vendors does not diminish the responsibility or liability of the tax collector to perform such duties pursuant to law. The tax collector may shall be allowed to collect the cost of contracted services and reasonable attorney's fees and court costs in actions on proceedings to recover delinquent taxes, interest, and costs.

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

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

197.343 Tax notices; additional notice required.—

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

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

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

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

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

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

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

197.344 Lienholders; receipt of notices and delinquent taxes.—

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

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

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

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

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

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

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

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

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

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

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

~~(2)(3) Within the ad valorem part, it shall~~ Contain the heading “Ad Valorem Taxes:” within the ad valorem part and ~~Within the non-ad valorem assessment part, it shall contain~~ the heading “Non-ad Valorem Assessments:” within the non-ad valorem assessment part.

~~(3)(4) It shall~~ Contain the county name, the assessment year, the mailing address of the tax collector, the mailing address of one property owner, the

legal description of the property to at least 25 characters, and the unique parcel or tax identification number of the property.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

197.373 Payment of portion of taxes.—

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

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

Section 32. Subsections (1) and (3) of section 197.402, Florida Statutes, are amended to read:

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

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

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

Section 33. Section 197.403, Florida Statutes, is amended to read:

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

Section 34. Subsections (5) and (10) of section 197.413, Florida Statutes, are amended to read:

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

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

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

Section 35. Section 197.414, Florida Statutes, is amended to read:

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

Section 36. Section 197.4155, Florida Statutes, is amended to read:

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

(1) A county tax collector may implement ~~a an~~ 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 may ~~shall~~ prescribe a ~~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. When ~~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 is ~~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 a ~~such an~~ installment payment plan, the tax collector may exercise flexibility as to the dates, amounts, and number of payments required 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 within ~~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 37. Section 197.416, Florida Statutes, is amended to read:

197.416 Continuing duty of the tax collector to collect delinquent tax warrants; limitation of actions.—It is ~~shall be~~ the duty of the tax collector issuing a tax warrant for the collection of delinquent tangible personal property taxes to continue ~~from time to time~~ his or her efforts to collect such taxes for a ~~period of 7 years after~~ ~~from~~ the date of the ratification issuance of the warrant. After the expiration of 7 years, the warrant is ~~will be~~ barred by this statute of limitation, ~~and no action may be maintained in any court.~~ A tax collector or his or her successor is ~~shall~~ not be relieved of accountability for collection of any taxes assessed on tangible personal property until he or

she has completely performed every duty devolving upon the tax collector as required by law.

Section 38. Subsection (1) of section 197.417, Florida Statutes, is amended to read:

197.417 Sale of personal property after seizure.—

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

Section 39. Section 197.432, Florida Statutes, is amended to read:

197.432 Sale of tax certificates for unpaid taxes.—

(1) On the day and approximately at the time designated in the notice of the sale, the tax collector shall commence the sale of tax certificates on the real property those lands on which taxes have not been paid. ~~The tax collector, and he or she~~ shall continue the sale from day to day until each certificate is sold to pay the taxes, interest, costs, and charges on the parcel described in the certificate. ~~In case there are no bidders, the certificate shall be issued to the county.~~ The tax collector shall offer all certificates on the property lands as they are listed on the tax roll assessed. The tax collector may conduct the sale of tax certificates for unpaid taxes pursuant to this section by electronic means, which may allow for proxy bidding. Such electronic means must comply with the procedures provided in this chapter. A tax collector who chooses to conduct such electronic sales may receive electronic deposits and payments related to the tax certificate sale.

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

(3) ~~If the Delinquent real property taxes on a real property and all interest, costs, and charges are paid before a tax certificate is awarded to a buyer or struck to the county, the tax collector may not issue the tax certificate of all governmental units due on a parcel of land in any one year shall be combined into one certificate. After a tax certificate is awarded to a~~

buyer or struck to the county, the delinquent taxes, interest, costs, and charges are paid by the redemption of the tax certificate.

(4) A tax certificate representing less than ~~\$250~~ \$100 in delinquent taxes on property that has been granted a homestead exemption for the year in which the delinquent taxes were assessed may not be sold at public auction or by electronic sale as provided in subsection ~~(1)~~ (16) but must ~~shall~~ be issued by the tax collector to the county at the maximum rate of interest allowed ~~by this chapter~~. The provisions of s. 197.4725 or s. 197.502(3) may ~~shall~~ not be invoked if as long as the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued. However, if when all such tax certificates and accrued interest ~~thereon~~ represent an amount of ~~\$250~~ \$100 or more, ~~the provisions of s. 197.502(3) shall be used to determine whether the county must apply for a tax deed shall be invoked.~~

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

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

~~(7)~~(6) The tax collector may ~~shall~~ require ~~immediate~~ payment of a reasonable deposit from any person who wishes to bid for a tax certificate. A person who fails or refuses to pay any bid made by, or on behalf of, such person ~~him or her~~ is not entitled to bid or have any other bid accepted or enforced except as authorized by the tax collector ~~until a new deposit of 100 percent of the amount of estimated purchases has been paid to the tax collector. When tax certificates are ready for issuance, The tax collector shall provide written or electronic notice when certificates are notify each person to whom a certificate was struck off that the certificate is ready for issuance, and Payment must be made within 48 hours after from the transmission of the electronic notice by the tax collector or mailing of such notice or, at the tax collector's discretion, all or a portion of the deposit placed by the bidder may be the deposit shall be forfeited and the bid canceled. In any event, Payment must shall be made before the issuance delivery of the certificate by the tax collector. If the tax collector determines that payment has been requested in error, the tax collector shall issue a refund within 15 business days after such payment.~~

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

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

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

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

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

~~(11)(10)~~ Any tax certificates that issued pursuant to this section after January 1, 1977, which are void due to an error of the property appraiser, the tax collector, or the taxing or levying authority any other county official, or any municipal official and which are subsequently canceled, or which are corrected or amended, 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 monthly from the date the certificate was purchased until the date the tax collector issues the refund is ordered. Refunds made on tax certificates that are corrected or void shall be processed pursuant to 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)(e) ~~s. 197.182(1)(e)~~ does not apply to or bar refunds resulting from correction or cancellation of certificates and release of tax deeds as authorized herein.

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

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

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

~~(13)(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 until 2 years after have elapsed since April 1 of the year of issuance of the tax certificate.~~

~~(14)(15) Any holder of a tax certificate who, prior to the date 2 years after April 1 of the year of issuance of the tax certificate, 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 tax certificate is redeemed. Such unfair or deceptive contact is actionable under ss. 501.2075-501.211. If the property owner later redeems the certificate in reliance on the deceptive or unfair practice, the unfair or deceptive contact is actionable under applicable laws prohibiting fraud.~~

~~(16) 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.~~

Section 40. Section 197.4325, Florida Statutes, is amended to read:

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

(1)(a) Within 10 days after a payment for taxes check received by the tax collector for payment of taxes is dishonored, the tax collector shall notify the

~~payor maker of the check that the payment check has been dishonored. If the official receipt is canceled for nonpayment, the tax collector shall cancel the official receipt issued for the dishonored check and shall make an entry on the tax roll that the receipt was canceled because of a dishonored payment check. Where practicable, The tax collector may shall make a reasonable effort to collect the moneys due before canceling the receipt.~~

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

~~(2)(a) If When a payment check received by the tax collector for the purchase of a tax certificate is dishonored and; ~~the certificate has not been delivered to the bidder, the tax collector shall retain the deposit and resell the tax certificate. If the certificate has been delivered to the bidder, the tax collector shall notify the department, and, upon approval by the department, the certificate shall be canceled and resold.~~~~

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

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

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

Section 41. Subsection (2) of section 197.442, Florida Statutes, is amended to read:

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

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

Section 42. Section 197.443, Florida Statutes, is amended to read:

197.443 Cancellation of void tax certificates; correction of tax certificates; procedure.—

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

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

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

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

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

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

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

(g) ~~An error in assessed value has occurred for which the tax certificate may be corrected.~~,

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

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

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

(a) ~~The county officer or taxing or levying authority that, as the case may be, which causes an error that results in the voiding issuance of a void tax~~

certificate shall be charged for the costs of advertising incurred in the sale of a new ~~the~~ tax certificate.

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

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

~~(5)(4)~~ The refund shall be made 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)(e) ~~s. 197.182(1)(e)~~ does not apply to or bar refunds resulting from correction or cancellation of certificates and release of tax deeds as authorized in this section ~~herein~~.

Section 43. Section 197.462, Florida Statutes, is amended to read:

197.462 Transfer of tax certificates held by individuals.—

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

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

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

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

Section 44. Section 197.472, Florida Statutes, is amended to read:

197.472 Redemption of tax certificates.—

(1) Any person may redeem a tax certificate ~~or purchase a county-held certificate~~ at any time after the certificate is issued and before a tax deed is

issued or the property is placed on the list of lands available for sale. The person redeeming ~~or purchasing~~ a tax certificate shall pay to the tax collector in the county where the land is situated the face amount plus all interest, costs, and charges, of the certificate or the part thereof that the part or interest purchased or redeemed bears to the whole. Upon purchase or redemption being made, the person shall pay all taxes, interest, costs, charges, and omitted taxes, if any, as provided by law upon the part or parts of the certificate so purchased or redeemed.

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

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

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

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

(5)(6) After ~~When~~ a tax certificate ~~is~~ has been purchased or redeemed, the tax collector shall pay to the owner of the tax certificate the amount received by the tax collector less the redemption fee within 15 business days after the date of receipt of the redemption service charges. Along with the payment, the tax collector shall identify the certificates redeemed and the amount paid for each certificate. However, if the tax collector pays the certificateholder

electronically, the certificates redeemed and the amounts paid for each certificate shall be provided electronically by facsimile or electronic mail.

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

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

Section 45. Section 197.4725, Florida Statutes, is created to read:

197.4725 Purchase of county-held tax certificates.—

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

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

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

(4) This section does not apply to collections relating to fee timeshare real property made pursuant to s. 192.037.

(5) The tax collector may use electronic means to make known county-held tax certificates that are available for purchase and to complete the purchase. The tax collector may charge a reasonable fee for costs incurred in providing such electronic services.

(6) The purchaser of a county-held tax certificate shall be issued a tax certificate with a face value that includes all sums paid to acquire the certificate from the county, including accrued interest and charges paid under this section. The date the county-held certificate was issued is the date for use in determining the date on which an application for tax deed may be made. The date that the new certificate is purchased is the date for use in calculating the interest or minimum interest due if the certificate is redeemed.

Section 46. Section 197.473, Florida Statutes, is amended to read:

197.473 Disposition of unclaimed redemption moneys.—

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

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

Section 47. Section 197.482, Florida Statutes, is amended to read:

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

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

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

Section 48. Section 197.492, Florida Statutes, is amended to read:

197.492 Errors and insolvencies report list.—On or before the 60th day after the tax certificate sale is adjourned, the tax collector shall certify make out a report to the board of county commissioners a report separately showing the discounts, errors, double assessments, and insolvencies relating to tax collections for which credit is to be given, including in every case except discounts, the names of the parties on whose account the credit is to be allowed. The report may be submitted in an electronic format. The board of county commissioners, upon receiving the report, shall examine it; make such investigations as may be necessary; and, if the board discovers that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, charge the amount of taxes represented by such

~~item to the tax collector and not approve the report until the tax collector strikes such item from the record.~~

Section 49. Section 197.502, Florida Statutes, is amended to read:

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

(1) ~~The holder of a any tax certificate, other than the county, at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the cancellation expiration of the certificate 7 years from the date of issuance, may file the certificate and an application for a tax deed with the tax collector of the county where the property lands described in the certificate is are located. The application may be made on the entire parcel of property or any part thereof which is capable of being readily separated from the whole. The tax collector may charge shall be allowed a tax deed application fee of \$75.~~

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

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

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

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

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

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

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

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

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

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

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

The statement must be signed by the tax collector or the tax collector’s designee, with the tax collector’s seal affixed. The tax collector may purchase a reasonable bond for errors and omissions of his or her office in making such statement. The search of the official records must be made by a direct and inverse search. “Direct” means the index in straight and continuous alphabetic order by grantor, and “inverse” means the index in straight and continuous alphabetic order by grantee.

(5)(a) The tax collector may contract with a title company or an abstract company ~~at a reasonable fee~~ to provide the minimum information required in subsection (4), consistent with rules adopted by the department. If additional information is required, the tax collector must make a written request to the title or abstract company stating the additional requirements. The tax

collector may select any title or abstract company, regardless of its location, as long as the fee is reasonable, the minimum information is submitted, and the title or abstract company is authorized to do business in this state. The tax collector may advertise and accept bids for the title or abstract company if he or she considers it appropriate to do so.

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

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

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

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

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

(6)(a) The opening bid:

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

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

(c) ~~The opening bid~~ On property assessed on the latest tax roll as homestead property shall include, in addition to the amount of money required for an opening bid on nonhomestead property, an amount equal to one-half of the latest assessed value of the homestead. ~~Payment of one-half of~~

~~the assessed value of the homestead property shall not be required if the tax certificate to which the application relates was sold prior to January 1, 1982.~~

(7) On county-held certificates for which there are no bidders at the public sale, the clerk shall enter the land on a list entitled “lands available for taxes” and shall immediately notify the county commission and all other persons holding certificates against the property land that the property land is available. During the first 90 days after the property land is placed on the list of ~~lands available for taxes~~, the county may purchase the land for the opening bid ~~or may waive its rights to purchase the property~~. Thereafter, any person, the county, or any other governmental unit may purchase the property land from the clerk, without further notice or advertising, for the opening bid, except that ~~if when~~ the county or other governmental unit is the purchaser for its own use, the board of county commissioners may cancel omitted years’ taxes, as provided under s. 197.447. If the county does not elect to purchase the property land, the county must notify each legal titleholder of property contiguous to the property land available for taxes, as provided in paragraph (4)(h), before expiration of the 90-day period. Interest on the opening bid continues to accrue through the month of sale as prescribed by s. 197.542.

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

(a) When a property escheats to the county under this subsection, the county is not subject to any liability imposed by chapter 376 or chapter 403 for preexisting soil or groundwater contamination due solely to its ownership. However, this subsection does not affect the rights or liabilities of any past or future owners of the escheated property and does not affect the liability of any governmental entity for the results of its actions that create or exacerbate a pollution source.

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

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

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

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

Section 50. Section 197.542, Florida Statutes, is amended to read:

197.542 Sale at public auction.—

(1) Real property ~~The lands~~ advertised for sale to the highest bidder as a result of an application filed under s. 197.502 shall be sold at public auction by the clerk of the circuit court, or his or her deputy, of the county where the property is ~~lands are~~ located on the date, at the time, and at the location as set forth in the published notice, which must ~~shall~~ be during the regular hours the clerk's office is open. ~~At the time and place, the clerk shall read the notice of sale and shall offer the lands described in the notice for sale to the highest bidder for cash at public outcry.~~ The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk of the circuit court in charges for costs of sale, redemption of other tax certificates on the same property lands, and all other costs to the applicant for tax deed, plus interest ~~thereon~~ at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale and costs incurred for the service of notice provided for in s. 197.522(2), shall be considered the bid of the certificateholder for the property. If tax certificates exist or if delinquent taxes accrued subsequent to the filing of the tax deed application, the amount required to redeem such tax certificates or pay such delinquent taxes must be included in the minimum bid. However, if the land to be sold is assessed on the latest tax roll as homestead property, the bid of the certificateholder must ~~shall~~ be increased to include an amount equal to one-half of the assessed value of the homestead property as required by s. 197.502. If there are no higher bids, the property land shall be struck off and sold to the certificateholder, who shall forthwith pay to the clerk any amounts included in the minimum bid, the documentary stamp tax, and recording fees due. Upon payment, and a tax deed shall ~~thereupon~~ be issued and recorded by the clerk.

(2) ~~If there are other bids,~~ The certificateholder has ~~shall~~ have the right to bid as others present may bid, and the property shall be struck off and sold to the highest bidder. The high bidder shall post with the clerk a nonrefundable ~~cash~~ deposit of 5 percent of the bid or \$200, whichever is greater, at the time of the sale, to be applied to the sale price at the time of

full payment. Notice of ~~the~~ this deposit requirement must shall be posted at the auction site, and the clerk may require ~~that~~ bidders to show their willingness and ability to post the ~~east~~ deposit. If full payment of the final bid and of documentary stamp tax and recording fees is not made within 24 hours, excluding weekends and legal holidays, the clerk shall cancel all bids, readvertise the sale as provided in this section, and pay all costs of the sale from the deposit. Any remaining funds must be applied toward the opening bid. The clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid.

(3) If the sale is canceled for any reason, or the buyer fails to make full payment within the time required, the clerk shall immediately readvertise the sale to be held within ~~no later than~~ 30 days after the date the sale was canceled. Only one advertisement is necessary. ~~No further notice is required.~~ The amount of the opening statutory (opening) bid shall be increased by the cost of advertising, additional clerk's fees as provided for in s. 28.24(21), and interest as provided for in subsection (1). This 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 the bid of the certificateholder. The clerk must ~~shall~~ receive full payment before ~~prior to~~ the issuance of the tax deed.

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

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

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

Section 51. Subsection (2) of section 197.582, Florida Statutes, is amended to read:

197.582 Disbursement of proceeds of sale.—

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

Section 52. Section 197.602, Florida Statutes, is amended to read:

197.602 Reimbursement required in challenges to the validity of a tax deed Party recovering land must refund taxes paid and interest.—

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

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

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

(c) The fair cash value of all maintenance and permanent improvements made upon the land by the holders under the tax deed. If, in an action at law or in equity involving the validity of any tax deed, the court holds that the tax deed was invalid at the time of its issuance and that title to the land therein described did not vest in the tax deed holder, then, if the taxes for which the land was sold and upon which the tax deed was issued had not been paid prior to issuance of the deed, the party in whose favor the judgment or decree in the suit is entered shall pay to the party against whom the judgment or decree is entered the amount paid for the tax deed and all taxes paid upon the

land, together with 12-percent interest thereon per year from the date of the issuance of the tax deed and all legal expenses in obtaining the tax deed, including publication of notice and clerk's fees for issuing and recording the tax deed, and also the fair cash value of all permanent improvements made upon the land by the holders under the tax deed.

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

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

Section 53. Section 192.0105, Florida Statutes, is amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

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

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

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

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

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

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

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

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

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

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

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

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

(2) THE RIGHT TO DUE PROCESS.—

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

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

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

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

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

(f) The right, in value adjustment board proceedings, to have all evidence presented and considered at a public hearing at the scheduled time, to be represented by an attorney or agent, to have witnesses sworn and cross-examined, and to examine property appraisers or evaluators employed by the

board who present testimony (see ss. 194.034(1)(a) and (c) and (4), and 194.035(2)).

(g) The right to be ~~sent~~ mailed a timely written decision by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser, and the right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language (see ss. 194.034(2) and 194.037(3)).

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

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

(3) THE RIGHT TO REDRESS.—

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

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

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

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

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

(f) The right to redeem real property and redeem tax certificates at any time before full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees issued, and the right to have tax certificates canceled if sold where taxes had been paid or if other error makes it void or correctable. Property owners have the right to be free

from contact by a certificateholder for 2 years after April 1 of the year the tax certificate is issued (see ss. 197.432(13) and ~~(14)(14) and (15)~~, 197.442(1), 197.443, and 197.472(1) and ~~(6)(7)~~).

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

(4) THE RIGHT TO CONFIDENTIALITY.—

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

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

Section 54. Paragraph (d) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:

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

Section 55. Subsection (1) of section 194.013, Florida Statutes, is amended to read:

194.013 Filing fees for petitions; disposition; waiver.—

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

Section 56. Subsection (12) of section 196.011, Florida Statutes, is amended to read:

196.011 Annual application required for exemption.—

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

Section 57. Subsection (1) of section 197.374, Florida Statutes, is amended to read:

197.374 Partial payment of current year taxes.—

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

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

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

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

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

Approved by the Governor June 17, 2011.

Filed in Office Secretary of State June 17, 2011.