

CHAPTER 99-141

Committee Substitute for Senate Bill No. 986

An act relating to property taxes; amending s. 197.432, F.S.; prohibiting holders of tax certificates from contacting the owner of the property upon which a tax certificate is issued until the expiration of a specified time; providing a penalty; amending s. 197.482, F.S.; providing for the date to begin timing a limitation on a tax certificate; providing an effective date.

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

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

197.432 Sale of tax certificates for unpaid taxes.—

(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 have elapsed since April 1 of the year of issuance of the tax certificate.

(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 ~~holder of the tax certificate redeems the tax certificate.~~ Such unfair or deceptive contact is actionable under ss. 501.2075-501.211. If the property owner ~~holder of the tax certificate~~ later redeems the certificate in reliance on the deceptive or unfair practice, the unfair or deceptive contact is actionable under applicable laws prohibiting fraud.

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

197.482 Limitation upon lien of tax certificate.—

(1) After the expiration of 7 years from the date of issuance, 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 has existed of record, the tax certificate is null and void, and the tax collector shall 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.

Section 3. This act shall take effect July 1, 1999.

Approved by the Governor April 29, 1999.

Filed in Office Secretary of State April 29, 1999.