

CHAPTER 99-190

Senate Bill No. 1534

An act relating to local government; amending s. 125.35, F.S.; clarifying that counties are authorized to negotiate leases with airport and seaport facilities; authorizing counties to sell properties when they are of an insufficient size and shape to be issued permits or are valued less than a specified amount; amending s. 197.482, F.S.; reducing the time before which tax certificates become void; amending s. 197.502, F.S.; reducing the time within which the holder of a tax certificate other than a county may apply for a tax deed and within which land escheats to the county; providing time in which a county must apply for a tax deed; providing for cancellation of owed taxes when the county or other governmental unit purchases land for its own use or for infill housing; amending s. 197.592, F.S.; conforming provisions; providing for a partial refund of taxes levied in 1998 and 1999 on residential property destroyed or damaged by forest fire, hurricane, tropical storm, sinkhole, or tornado; providing procedures and requirements; providing for retroactive application and expiration; providing an effective date.

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

Section 1. Subsection (1) of section 125.35, Florida Statutes, is amended to read:

125.35 County authorized to sell real and personal property and to lease real property.—

(1)(a) The board of county commissioners is expressly authorized to sell and convey any real or personal property, and to lease real property, belonging to the county, whenever the board determines that it is to the best interest of the county to do so, to the highest and best bidder for the particular use the board deems to be the highest and best ~~or, alternatively, in the case of an airport or seaport operation or facility lease, or a modification of an existing lease of real property, or a new extension thereof for an additional term not to exceed 25 years, where the improved leasehold has an appraised value in excess of \$20 million, after negotiation, for such length of term and such conditions as the governing body may in its discretion determine.~~

(b) Notwithstanding the provisions of paragraph (a) the Board of County Commissioners is expressly authorized to:

1. Negotiate the lease of an airport or seaport facility;
2. Modify or extend an existing lease of real property for an additional term not to exceed 25 years, where the improved value of the lease has an appraised value in excess of \$20 million; or

3. Lease a professional sports franchise facility financed by revenues received pursuant to s. 125.0104 or s. 212.20;

~~under such terms and conditions as negotiated by the board. lease a professional sports franchise facility financed by revenues received pursuant to s. 125.0104 or s. 212.20, under such terms and conditions as negotiated by the board. In the case of a seaport, however, leased space may not be negotiated for a hotel; retail establishment; or an office complex except for port users in excess of 25,000 square feet, and any leased space for an office complex except for port users of less than 25,000 square feet must be reasonable and necessary for the operation of the port and must be physically located within the jurisdiction of the port authority.~~

(c)(b) No sale of any real property shall be made unless notice thereof is published once a week for at least 2 weeks in some newspaper of general circulation published in the county, calling for bids for the purchase of the real estate so advertised to be sold. In the case of a sale, the bid of the highest bidder complying with the terms and conditions set forth in such notice shall be accepted, unless the board of county commissioners rejects all bids because they are too low. The board of county commissioners may require a deposit to be made or a surety bond to be given, in such form or in such amount as the board determines, with each bid submitted.

Section 2. Subsection (2) of section 125.35, Florida Statutes, is amended to read:

125.35 County authorized to sell real and personal property and to lease real property.—

(2) When the board of county commissioners finds that a parcel of real property is of insufficient size and shape to be issued a building permit for any type of development to be constructed on the property or when the board of county commissioners finds that the value of a parcel of real property is \$15,000 \$5,000 or less, as determined by a fee appraiser designated by the board or as determined by the county property appraiser, and when, due to the size, shape, location, and value of the parcel, it is determined by the board that the parcel is of use only to one or more adjacent property owners, the board may effect a private sale of the parcel. The board may, after sending notice of its intended action to owners of adjacent property by certified mail, effect a sale and conveyance of the parcel at private sale without receiving bids or publishing notice; however, if, within 10 working days after receiving such mailed notice, two or more owners of adjacent property notify the board of their desire to purchase the parcel, the board shall accept sealed bids for the parcel from such property owners and may convey such parcel to the highest bidder or may reject all offers.

Section 3. Subsection (7) of section 197.502, Florida Statutes, is amended to read:

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

(7) If 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 land that the land is available. During the first county may, at any time within 90 days after the land is placed on the list of lands available for taxes the county may day of offering for public sale, purchase the land for the opening bid. Thereafter After 90 days, any person, the county, or any other governmental unit may purchase the land from the clerk, without further notice or advertising, for the opening bid, except that 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.

Section 4. Subsection (8) of section 197.502, Florida Statutes, is amended to read:

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

(8) Taxes 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 ~~Seven~~ years from the day the land was offered for public sale, the land shall escheat to the county in which it is located, all tax certificates and liens against the property shall be canceled, and the clerk shall execute a tax deed vesting title in the board of county commissioners of the county in which it is located.

Section 5. Subsection (11) of section 197.502, Florida Statutes, is amended to read:

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

(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 6. Subsection (3) of section 197.592, Florida Statutes, is amended to read:

197.592 County delinquent tax lands; method and procedure for sale by county; certain lands conveyed to municipalities; extinction of liens.—

(3) Lands acquired by any county of the state for delinquent taxes in accordance with law which have not been previously sold, acquired for infill housing, or dedicated by the board of county commissioners, which the board

of county commissioners has determined are not to be conveyed to the record fee simple owner in accordance with the provisions of subsections (1) and (2), and which are located within the boundaries of an incorporated municipality of the county shall be conveyed to the governing board of the municipality in which the land is located. Such lands conveyed to the municipality shall be freely alienable to the municipality without regard to third parties. Liens of record held by the county on such parcels conveyed to a municipality shall not survive the conveyance of the property to the municipality.

Section 7. Refund of taxes upon destruction or damage related to forest fires, hurricanes, tropical storms, sinkholes, or tornadoes.—

(1) If the destruction or damage of a house or other residential building or structure on land occurred before May 1, 1999, and is related to a forest fire, hurricane, tropical storm, sinkhole, or tornado, and such house or other residential building or structure is not capable of being used and occupied, upon application filed with the property appraiser, taxes may be partially refunded in the following manner:

(a) Application must be filed by the owner with the property appraiser before August 15, 1999, for destruction or damage occurring in 1998, and before June 1, 2000, for destruction or damage occurring between January 1, 1999, and April 30, 1999. Failure to file such application before the date specified in this paragraph constitutes a waiver of any claim for partial refund under this section.

(b) The application must identify the property destroyed or damaged and specify the date the destruction or damage occurred and the number of months of loss of use and occupancy.

(c) The application must be verified under oath under penalty of perjury.

(d) Upon receipt of the application, the property appraiser shall investigate the statements contained therein to determine whether the applicant is entitled to a partial refund under this section. If the property appraiser determines that the applicant is entitled to a partial refund, he or she shall issue an official written statement to the tax collector which contains:

1. The number of months that the building or structure was not capable of use and occupancy. In calculating the number of months, the property appraiser shall consider each 30-day period as a month. Partial periods of 15 days or less shall not be considered, but partial periods of 16 days to 29 days shall be calculated as a 30-day period.

2. The value of the building or structure before the damage or destruction, as determined by the property appraiser.

3. Total taxes due on the building or structure as reduced, based on the ratio that the number of months of loss of use and occupancy bears to 12.

4. The amount of refund in taxes.

(e) Upon receipt of the written statement from the property appraiser, the tax collector shall refund taxes on the property shown on the tax collection roll in the amount of refund shown by the property appraiser.

(f) By September 1 the tax collector shall notify the board of county commissioners and the Department of Revenue of the total reduction in taxes for all property that received a partial refund of taxes under this section for the preceding tax year.

(g) As used in this section:

1. "Loss of use and occupancy" means that the building or structure, or some self-sufficient unit within it, cannot be used for the purpose for which it was constructed during a period of 60 days or more.

2. "House or other residential building or structure" does not include amenities not essential to use and occupancy, such as detached utility buildings, bulkheads, fences, detached carports, swimming pools, or other similar items or property.

(2) This section expires October 1, 2000.

Section 8. This act shall take effect upon becoming a law, and sections 2, 3, 4, and 6 apply only to tax certificates issued after July 1, 1999.

Approved by the Governor May 26, 1999.

Filed in Office Secretary of State May 26, 1999.