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## The 2017 Florida Statutes

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[Title XIV](#)

## TAXATION AND FINANCE

[Chapter 197](#)

## TAX COLLECTIONS, SALES, AND LIENS

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## CHAPTER 197

## TAX COLLECTIONS, SALES, AND LIENS

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**197.603 Declaration of legislative findings and intent.****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) “Department,” unless otherwise specified, means the Department of Revenue.
  - (c) “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) “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) “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) “Tax receipt” means the paid tax notice.
  - (i) “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) If a local government uses the method in s. 197.3632 to levy, collect, or enforce a non-ad valorem assessment, the following definitions 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.

**History.**—s. 127, ch. 85-342; s. 64, ch. 88-130; s. 3, ch. 88-216; s. 5, ch. 90-343; s. 2, ch. 2011-151.

**197.103 Deputy tax collectors; appointment.—**Tax collectors may appoint deputies to act in their behalf in carrying out the duties prescribed by law.

**History.**—s. 1, ch. 80-366; s. 9, ch. 81-284; s. 128, ch. 85-342.

**Note.**—Former s. 197.0122.

**197.122 Lien of taxes; 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 the property to which the lien applies cannot be located in the county or the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, a personal property tax lien applies against all other personal property of the taxpayer in the county. However, a lien against other personal property does not apply against property that has been sold and is subordinate to any valid prior or subsequent liens against such other property. An act of omission or commission on the part of a 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 advertisement of sale may be published does not defeat the payment of taxes, interest, fees, and costs due and may be corrected at any time by the party responsible in the same manner as provided by law for

performing acts in the first place. Amounts so corrected shall be deemed to be valid ab initio and do not affect the collection of the tax. All owners of property are held to know that taxes are due and payable annually and are responsible for 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 sale or conveyance of real or personal property for nonpayment of taxes may not be held invalid except upon proof that:

- (a) The property was not subject to taxation;
  - (b) The taxes were paid before the sale of personal property; or
  - (c) The real property was redeemed before receipt by the clerk of the court of full payment for 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.

(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, 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 from any other cause.

(b) The material mistake of fact may be corrected by the property appraiser, in the same 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 corrected, the tax roll becomes valid ab initio and does not affect the enforcement of the collection of the tax. If the correction results in a refund of taxes paid on the basis of an erroneous assessment included on the current year’s tax roll, the property appraiser may request 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 in accordance with the notice provisions of s. 197.182(2). Corrections to tax rolls for previous years which result in refunds must be made pursuant to s. 197.182.

**History.**—s. 129, ch. 85-342; s. 11, ch. 88-216; s. 9, ch. 91-295; s. 6, ch. 92-32; s. 1, ch. 98-167; s. 3, ch. 2011-151.

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

**History.**—s. 38, ch. 4322, 1895; s. 5, ch. 4515, 1897; GS 538; s. 37, ch. 5596, 1907; RGS 737; CGL 945; s. 8, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 1, ch. 77-102; s. 31, ch. 82-226; s. 130, ch. 85-342; s. 1001, ch. 95-147; s. 4, ch. 2011-151.

**Note.**—Former ss. 193.37, 197.031, 197.026, 197.0128.

**197.131 Correction of erroneous assessments.**—Any tax collector who discovers an erroneous assessment shall notify the property appraiser. If the error constitutes a double assessment, the tax collector shall collect only the tax justly due.

**History.**—s. 131, ch. 85-342; s. 1002, ch. 95-147.

**197.146 Uncollectible personal property taxes; correction of tax roll.**—A tax collector who determines that a tangible personal property account is uncollectible 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 uncollectible account includes, but is not limited to, an account on property that was originally assessed but cannot be found to seize and sell for the payment of taxes and includes other personal property of the owner as identified pursuant to s. 197.413(8) and (9).

**History.**—s. 5, ch. 2011-151.

**197.152 Collection of unpaid or omitted taxes; interest amount; taxable value.**—Unpaid or omitted taxes shall be collected upon the basis of the regular valuation placed by the property appraiser upon the land for the year for which taxes remain unpaid, and, when no valuation was so placed, then the last assessed valuation prior thereto shall be considered the regular valuation. Omitted taxes shall be paid with interest thereon at the rate of interest specified in this chapter.

**History.**—s. 133, ch. 85-342.

**197.162 Tax discount payment periods.—**

(1) For all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for payments made before delinquency shall be at the rate of 4 percent in the month of November or at any time within 30 days after the sending 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 the date of delinquency if the date of delinquency is after April 1.

(2) If 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 applies for 30 days after the sending of the corrected tax notice.

(3) A discount rate of 4 percent applies for 30 days after the sending of a tax notice resulting from the action of a value adjustment board when a corrected tax notice is issued before the taxes become delinquent pursuant to s. 197.333. Thereafter, the regular discount periods apply.

(4) If the discount period ends on a Saturday, Sunday, or legal holiday, the discount period, including the zero percent period, extends to the next working day, if payment is delivered to the designated collection office of the tax collector.

**History.**—s. 134, ch. 85-342; s. 1, ch. 92-312; s. 2, ch. 98-139; s. 6, ch. 2011-151; s. 3, ch. 2011-181.

**197.172 Interest rate; calculation and minimum.—**

(1) Real property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until a certificate is sold, except that the minimum charge for delinquent taxes paid prior to the sale of a tax certificate shall be 3 percent.

(2) The maximum rate of interest on a tax certificate is 18 percent per year. However, a tax certificate may not bear interest, and the mandatory interest as provided by s. 197.472(2) may not be levied during the 60-day period following the date of delinquency, except for the 3 percent mandatory interest charged under subsection (1).

(3) Personal property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until paid or barred under chapter 95.

(4) Interest shall be calculated from the first day of each month.

**History.**—s. 135, ch. 85-342; s. 7, ch. 92-32; s. 7, ch. 2011-151.

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

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

1. An overpayment has been made.
2. A payment has been made when no tax was due.
3. 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. A payment for a delinquent tax has been made in error by a taxpayer to the tax collector and within 12 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 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).

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. A payment is made for a tax certificate that is subsequently corrected or amended or is subsequently determined to be void under s. 197.443.

(b) Refunds that have been ordered by a court and 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 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 resulting from taxpayer error, if identified within the 4-year period of limitation, shall be automatically refunded to the taxpayer. Such refunds do not require approval from the department.

(d) If a payment has been made in error by a taxpayer 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 liable.

(e) Claims for refunds must be made pursuant to the rules of the department. A refund may not be granted unless a claim for the refund is made within 4 years after January 1 of the tax year for which the taxes were paid.

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

(g) If funds are available from current receipts subject to subsection (3) and a refund is approved, the taxpayer shall 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 stated in this paragraph and paragraphs (i) through (l) are directory and may be extended by a maximum of an additional 60 days if good cause is stated.

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

(i) 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) 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 the 30-day period, the property appraiser shall advise the tax collector in writing of whether the roll has been corrected and state the reasons why the roll was corrected or not corrected.



(k) If the refund requires an order from the department, 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, which the tax collector shall make directly without order from the department from undistributed funds without approval of the various taxing authorities.

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

(m) Subject to and after meeting the requirements of s. 194.171 and this section, an action to contest a denial of refund must be brought within 60 days after the date the tax collector sends the denial to the taxpayer. 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) In computing any time period under this section, if the last day of the period is a Saturday, Sunday, or legal holiday, the period is extended to the next working day.

(2) If the department orders a refund, the department shall forward a copy of its order to the tax collector who shall 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:

(a) 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) 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 year.

(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 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 taxes become delinquent as a result of a refund pursuant to subparagraph (1)(a)5. or paragraph (1)(d), 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.

(4) Nothing contained in this section shall be construed to authorize any taxing authority to make any tax levy in excess of the maximum authorized by the constitution or the laws of this state.

**History.**—s. 136, ch. 85-342; ss. 3, 7, ch. 91-295; s. 3, ch. 98-139; ss. 1, 11, ch. 2000-312; s. 6, ch. 2002-18; s. 1, ch. 2005-96; s. 8, ch. 2011-151.

**197.192 Land not to be divided or plat filed until taxes paid.**—No land shall be divided or subdivided and no drawing or plat of the division or subdivision of any land, or declaration of condominium of such land, shall be filed or recorded in the public records of any court until all taxes have been paid on the land.

**History.**—s. 137, ch. 85-342; s. 36, ch. 87-224; s. 8, ch. 92-32.

**197.212 Minimum tax bill.**—On the recommendation of the county tax collector, the board of county commissioners may adopt a resolution instructing the collector not to mail tax notices to a taxpayer if the amount of taxes shown on the tax notice is less than an amount up to \$30. The resolution shall also instruct the property appraiser that he or she may not make an extension on the tax roll for any parcel for which the tax would amount to less than an amount up to \$30. The minimum tax bill so established may not exceed an amount up to \$30. This section does not apply to a parcel of property that is subject to an adverse possession claim pursuant to s. 95.18.

**History.**—s. 139, ch. 85-342; s. 1004, ch. 95-147; s. 8, ch. 2001-137; s. 2, ch. 2011-107.

**197.217 Judicial sale; payment of taxes.**—All officers of the court selling property under process or court order shall pay all taxes that are due and unpaid against the property from the proceeds of the sale after the payment of the costs of the proceedings and any attorney's fee allowed by the court when the court order or process directs that taxes shall be paid.

**History.**—s. 1, ch. 10285, 1925; CGL 954; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 47, ch. 82-226; s. 140, ch. 85-342.

**Note.**—Former ss. 192.28, 197.255, 197.143, 197.352.

**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 taxes estimated to be more than \$100. A taxpayer who elects to prepay 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 taxpayer must complete and file an application for each tax notice with the tax collector on or before April 30 of the year in which the taxpayer elects to prepay the taxes. After submission of an initial application, a taxpayer is not required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments. However, if in any year the taxpayer does not so elect, reapplication is required for a subsequent election. 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 be made by June 30 of the year in which the taxes are assessed. A 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 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 be made by September 30 of the year in which the taxes are assessed. A 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 be made by December 31 of the year in which taxes are assessed. A 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 be made by March 31 following the year in which taxes are assessed. A discount may not be granted for such payment.

(e) If an installment due date falls on a Saturday, Sunday, or legal holiday, the due date for the installment is 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.

(2) A taxpayer must pay the first installment payment as required in paragraph (1)(a) in order to participate in the installment payment plan. If the taxpayer fails to do so, he or she will not be allowed to participate in the installment payment plan for that year, and subsequent participation will require reapplication as specified in subsection (1). Once a taxpayer elects to participate by timely paying the first payment, he or she is required to continue participation for the tax year in which the payment was first made and is not entitled to the discounts provided in s. 197.162. In the event a taxpayer fails to timely make an installment payment subsequent to the first payment, such taxpayer shall be required to remit with his or her next installment payment an amount equal to the current installment amount plus any installment amount due but unpaid. Delinquent payments shall be computed without allowance for any discount. Any amounts which remain unpaid as of the date of delinquency established for regular tax payments under s. 197.333 shall be subject to all the provisions of law applicable to delinquent taxes.

(3) Upon receiving a taxpayer's application for participation in the prepayment installment plan, and for those taxpayers who participated in the prepayment installment plan 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 postage or cost of electronic mailing shall be paid out of the general fund of the county, upon statement of the costs by the tax collector.

(4) The moneys collected under this section shall be placed in an interest-earning escrow account. The taxes and penalties collected shall be distributed as provided in s. 197.383. The interest earned on this account shall be distributed as provided in s. 197.383 or, at the option of the tax collector, as provided in s. 219.075(2).

(5) Notice of the right to prepay taxes pursuant to this section shall be provided with the notice of taxes. The notice shall inform the taxpayer of the right to prepay taxes in installments, that application forms can be obtained from the tax collector, and 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 tax collector to those taxpayers requesting an application.

**History.**—s. 18, ch. 79-334; s. 1, ch. 79-585; ss. 1, 37, ch. 82-226; s. 14, ch. 83-215; s. 141, ch. 85-342; s. 1, ch. 89-122; s. 2, ch. 92-312; s. 1005, ch. 95-147; s. 2, ch. 96-288; s. 1, ch. 97-17; s. 72, ch. 99-2; s. 9, ch. 2011-151.

**Note.**—Former ss. 197.013, 197.0155.

#### **197.2301 Payment of taxes prior to certified roll procedure.—**

(1) It is the legislative intent to provide a method for voluntary payment of ad valorem taxes when the tax roll cannot be certified for collection of taxes in time to allow payment prior to January 1 of the current tax year. It is the legislative intent that all taxpayers shall be afforded the opportunity to pay estimated taxes pursuant to this section.

(2) When it appears that it will be impossible for the property appraiser to certify the tax roll for collection in time sufficient to allow payment of current taxes prior to January 1, the property appraiser shall certify such circumstances in writing to the tax collector on or before December 1 and shall provide to the collector a true copy of the preceding year's tax roll as certified for collection and a statement of current year's millages from taxing authorities which have so certified. The property appraiser's certification shall constitute authority for the collector to receive payments of estimated taxes.

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

(4) The tax collector shall accept payment of estimated current taxes based upon an amount equal to the taxes levied against the parcel in the previous year or an amount the tax collector deems to be a more accurate representation of the taxpayer's current tax liability.

(5) When estimated taxes are paid, the collector shall issue a validated temporary tax notice-receipt. Estimated taxes collected pursuant to this section shall be accounted for, deposited, and distributed as provided generally for ad valorem taxes. However, no distribution shall be made of estimated taxes collected until receipt of a tax roll properly certified for collection, except upon request for an emergency distribution made by the governing body of a taxing authority, certifying a lack of funds for current operations.

(6) Discounts shall not be allowed on payments of estimated taxes, but shall be allowed on the amount of total taxes levied, determined at the time the tax roll has been certified for collection and final tax notice-receipts are issued.

(7) Interest earned on payments of estimated taxes prior to certification of the tax roll for collection shall be retained by the tax collector's office and disbursed as follows:

(a) First, to pay the expenses of the tax collector's office in administering and accounting for payments of estimated taxes;

(b) Second, any excess remaining shall be distributed pro rata to the taxing authorities in the proportion that each authority's tax levy for the prior tax year bears to the total ad valorem tax levy for the prior tax year; however, a taxing authority which has requested and received an emergency distribution of estimated taxes shall not receive this distribution.

(8) Upon receipt of the tax roll certified for collection, the tax collector shall prepare a tax notice-receipt for each taxpayer who has made payment of estimated taxes, showing the amount of estimated taxes paid and the taxes remaining unpaid or any overpayment. Each such tax notice-receipt shall show the periods in which discounts are authorized, the amount of discount, and the discount applied to the estimated taxes with the appropriate remainder due.

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

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

(b) If the amount of overpayment is more than \$10, the tax collector shall immediately refund to the person who paid the estimated tax the amount of overpayment. Department approval is not required for the refund.

(10) Any remaining unpaid taxes which become delinquent after notice by the tax collector shall be collected as are other delinquent taxes pursuant to this chapter.

(11) Payment of estimated taxes shall not preclude the right of the taxpayer to challenge his or her assessment as provided in chapter 194.

**History.**—s. 28, ch. 79-334; s. 38, ch. 82-226; s. 142, ch. 85-342; s. 37, ch. 87-224; s. 1006, ch. 95-147; s. 10, ch. 2011-151.

**Note.**—Former ss. 197.014, 197.0158.

#### **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.

**History.**—s. 11, ch. 2011-151.

#### **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.

**History.**—s. 12, ch. 2011-151.

**197.2425 Appeal of denied tax deferral.**—An appeal of a denied tax deferral must be made by the property owner to the value adjustment board on a form prescribed by the department and furnished by the tax collector. The appeal must be filed with the value adjustment board within 30 days after the mailing of the notice of disapproval. The value adjustment board shall review the application and the evidence presented to the tax collector and, at the election of the applicant, must hear the applicant in person, or by agent on the applicant's behalf, on his or her right to tax deferral. The value adjustment board shall reverse the decision of the tax collector and grant a tax deferral, if in its judgment the applicant is entitled to the tax deferral, or must affirm the decision of the tax collector. An action by the value adjustment board is 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 within 15 days after the date of the decision.

**History.**—s. 4, ch. 77-301; s. 3, ch. 78-161; s. 21, ch. 79-334; s. 146, ch. 85-342; s. 161, ch. 91-112; s. 1008, ch. 95-147; s. 6, ch. 98-139; s. 13, ch. 2011-151.

**Note.**—Former s. 197.0166; s. 197.253.

**197.243 Definitions relating to homestead property tax deferral.**—

(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.

**History.**—s. 2, ch. 77-301; s. 1, ch. 78-161; s. 19, ch. 79-334; s. 144, ch. 85-342; s. 4, ch. 98-139; s. 14, ch. 2011-151.

**Note.**—Former s. 197.0164.

**197.252 Homestead tax deferral.**—

(1) Any person who is entitled to claim homestead tax exemption under s. 196.031(1) may apply to defer payment of a portion of the combined total of the ad valorem taxes, non-ad valorem assessments, and interest accumulated on a tax certificate. Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish a certificate of eligibility to receive the exemption. Such certificate shall be prepared by the county property appraiser upon request of the taxpayer.

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

1. Which exceeds 5 percent of the applicant's household 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.

(b) 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.

**History.**—s. 3, ch. 77-301; s. 2, ch. 78-161; s. 20, ch. 79-334; s. 145, ch. 85-342; s. 1, ch. 89-328; s. 1007, ch. 95-147; s. 5, ch. 98-139; s. 1, ch. 2006-47; s. 8, ch. 2006-69; s. 7, ch. 2007-339; s. 15, ch. 2011-151; s. 3, ch. 2012-57.

**Note.**—Former s. 197.0165.

**197.2524 Tax deferral for recreational and commercial working waterfront properties and affordable rental housing property.—**

- (1) This section applies to:
  - (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 municipality may adopt an ordinance to authorize the deferral of ad valorem taxes and non-ad valorem assessments for properties described in subsection (1).
- (3) The ordinance shall designate the percentage or amount of the deferral and the type and location of the property and may require the property 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 taxes or assessments levied for the payment of bonds or for 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, the use and ownership of the property must remain as it was when the deferral was granted for the period in which the deferral remains.
- (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, 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 paragraph (a) applies, the deferral applies only to the amount of taxes in excess of 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, this paragraph no longer applies.

(c) If a portion of the taxes on a property was not eligible for deferral under paragraph (b), the community redevelopment agency shall notify the property owner and the tax collector 1 year before the debt instruments that prevented the 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 not reduce the amount of taxes eligible for deferral.

**History.**—s. 14, ch. 2005-157; s. 4, ch. 2006-220; s. 16, ch. 2011-151.

**Note.**—Former s. 197.303.

**197.2526 Eligibility for tax deferral for affordable rental housing property.**—The tax deferral authorized by s. 197.2524 applies 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.

**History.**—s. 6, ch. 2007-198; s. 17, ch. 2011-151.

**Note.**—Former s. 197.3071.

**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.

(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.

**History.**—s. 5, ch. 77-301; s. 22, ch. 79-334; s. 57, ch. 82-226; s. 147, ch. 85-342; s. 2, ch. 89-328; s. 3, ch. 92-312; s. 12, ch. 93-132; s. 18, ch. 2011-151.

**Note.**—Former s. 197.0167.

**197.262 Deferred payment tax certificates.**—

(1) At a tax certificate sale, the tax collector shall strike to the county each certificate on property for which taxes have been deferred. 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 percent.

**History.**—s. 6, ch. 77-301; s. 4, ch. 78-161; s. 2, ch. 84-137; s. 148, ch. 85-342; s. 3, ch. 89-328; s. 4, ch. 92-312; s. 19, ch. 2011-151.

**Note.**—Former s. 197.0168.

**197.263 Change in ownership or use of property.**—

(1) If 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, or the owner fails to maintain the required fire and extended insurance coverage, the total amount of deferred taxes and interest for all years is due and payable November 1 of the year in which the change occurs or on the date failure to maintain insurance occurs. Payment is 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) Whenever the property appraiser discovers that there has been a change in the ownership or use of property that 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.

(3) 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 value of the homestead, the tax collector shall notify the owner that the portion of taxes, interest, and assessments which exceeds 85 percent of the just value of the homestead is due and payable within 30 days after the notice is sent. Failure to pay the amount due causes the total amount of deferred taxes, interest, and assessments to become delinquent.

(4) Each year, upon notification, each owner of property on which taxes, 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 the total amount of deferred taxes, interest, and assessments to become payable within 30 days.

(5) If deferred taxes, interest, and assessments become delinquent, the tax collector shall sell a tax certificate for the delinquent taxes, interest, and assessments in the manner provided by s. 197.432.

**History.**—s. 7, ch. 77-301; s. 5, ch. 78-161; s. 149, ch. 85-342; s. 5, ch. 92-312; s. 1009, ch. 95-147; s. 20, ch. 2011-151.

**Note.**—Former s. 197.0169.

**197.272 Prepayment of deferred taxes.**—All or part of the deferred taxes and accrued interest may at any time be paid to the tax collector. Any 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.

**History.**—s. 8, ch. 77-301; s. 150, ch. 85-342; s. 21, ch. 2011-151.

**Note.**—Former s. 197.017.

**197.282 Distribution of payments.**—When any deferred taxes, assessments, or interest is collected, the tax collector shall maintain a record of the payment. 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.

**History.**—s. 9, ch. 77-301; s. 6, ch. 78-161; s. 151, ch. 85-342; s. 22, ch. 2011-151.

**Note.**—Former s. 197.0171.

**197.292 Construction.**—This chapter does not:

- (1) Prohibit the collection of personal property taxes that 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.

**History.**—s. 10, ch. 77-301; s. 152, ch. 85-342; s. 6, ch. 89-328; s. 23, ch. 2011-151.

**Note.**—Former s. 197.0172.

**197.301 Penalties.**—

(1) The following penalties shall be imposed on any person who willfully files incorrect information for a tax deferral:

(a) The 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, which amount shall immediately become due.

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

(c) The 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.

(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 penalties are imposed.

**History.**—s. 11, ch. 77-301; s. 153, ch. 85-342; s. 162, ch. 91-112; s. 24, ch. 2011-151.

**Note.**—Former s. 197.0173.

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

**History.**—s. 12, ch. 77-301; s. 154, ch. 85-342; s. 25, ch. 2011-151.

**Note.**—Former s. 197.0174.

**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 to each taxpayer appearing on such rolls, whose address is known to him or her, a tax notice stating the amount of current taxes due, 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 in s. 197.3635, notwithstanding 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 by the tax collector.

**History.**—s. 155, ch. 85-342; s. 65, ch. 88-130; s. 4, ch. 88-216; s. 6, ch. 90-343; s. 1010, ch. 95-147; s. 26, ch. 2011-151.

**197.3225 Public records exemption; taxpayer e-mail addresses.**—

(1) A taxpayer's e-mail address held by a tax collector for any of the following purposes is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

- (a) Sending a quarterly tax notice for prepayment of estimated taxes to the taxpayer pursuant to s. 197.222(3).
- (b) Obtaining the taxpayer's consent to send the tax notice described in s. 197.322(3).
- (c) Sending an additional tax notice or delinquent tax notice to the taxpayer pursuant to s. 197.343.
- (d) Sending a tax notice to a designated third party, mortgagee, or vendee pursuant to s. 197.344(1).

(2) This section is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2020, unless reviewed and saved from repeal through reenactment by the Legislature.

**History.**—s. 1, ch. 2015-13.

**197.323 Extension of roll during adjustment board hearings.**—

(1) Notwithstanding the provisions of s. 193.122, the board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of value adjustment board hearings, if completion thereof would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector shall resolve the matter by following the same procedures used for correction of errors. However, approval by the department is not required for refund of overpayment made pursuant to this section.

(2) A tax certificate or warrant shall not be issued under s. 197.413 or s. 197.432 with respect to delinquent taxes on real or personal property for the current year if a petition currently filed with respect to such property has not received final action by the value adjustment board.

**History.**—s. 156, ch. 85-342; s. 163, ch. 91-112.

**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 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).

**History.**—s. 157, ch. 85-342; s. 10, ch. 91-295; s. 54, ch. 94-353; s. 7, ch. 98-139; s. 27, ch. 2011-151.

**197.333 When taxes due; delinquent.**—All taxes shall be due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector. Taxes shall become delinquent on April 1 following the year in which they are assessed or immediately after 60 days have expired from the mailing of the original tax notice, whichever is later. If the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed, all dates or time periods specified in this chapter relative to the collection of, or administrative procedures regarding, delinquent taxes shall be extended a like number of days.

**History.**—s. 158, ch. 85-342.

**197.3335 Tax payments when property is subject to adverse possession; refunds.—**

(1) Upon the receipt of a subsequent payment for the same annual tax assessment for a particular parcel of property, the tax collector must determine whether an adverse possession return has been submitted on the particular parcel. If an adverse possession return has been submitted, or is submitted within 30 days of the earlier payment, the tax collector must comply with subsection (2).

(2) If a person claiming adverse possession under s. 95.18 pays an annual tax assessment on a parcel of property before the assessment is paid by the owner of record, and the owner of record subsequently makes a payment of that same annual tax assessment before April 1 following the year in which the tax is assessed, the tax collector shall accept the payment made by the owner of record and refund within 60 days any payment made by the person claiming adverse possession. Such refunds do not require approval from the department.

(3) For claims of adverse possession for a portion of a parcel of property as provided in s. 95.18(5), the tax collector may accept a tax payment, based upon the value of the property assigned by the property appraiser under s. 95.18(5)(c), from a person claiming adverse possession for the portion of the property subject to the claim. If the owner of record makes a payment of the annual tax assessment for the whole parcel before April 1 following the year in which the tax is assessed, the tax collector shall refund within 60 days any payment previously made for the portion of the parcel subject to the claim by the person claiming adverse possession.

**History.**—s. 3, ch. 2011-107; s. 2, ch. 2013-246.

**197.343 Tax notices; additional notice required.—**

(1) An additional tax notice shall be sent, electronically or by postal mail, 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 sold.

(2) When the taxes under s. 193.481 on subsurface rights become delinquent and a tax certificate is to be sold under this chapter, a notice of the delinquency shall be sent 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) The tax collector shall send 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.

**History.**—s. 160, ch. 85-342; s. 5, ch. 88-146; s. 13, ch. 93-132; s. 1011, ch. 95-147; s. 3, ch. 96-288; s. 32, ch. 2000-151; s. 6, ch. 2001-137; s. 2, ch. 2009-130; s. 28, ch. 2011-151.

**197.344 Lienholders; receipt of notices and delinquent taxes.—**

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

(a) Upon request by any taxpayer who is 60 years old or older, the tax collector shall send the tax notice to a third party designated by the taxpayer. A duplicate copy of the notice shall be sent 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 to such trustee. When the original tax notice is sent to such trustee, the tax collector shall send 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 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 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 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. 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.

(3) On or before May 1 of each year, the holder or mortgagee of an unsatisfied mortgage or lien upon personal property, upon filing with the tax collector a description of the personal property encumbered by the mortgage or lien and the name and address of the owner of such property, and upon paying a service charge of \$2, may request and receive information concerning any delinquent taxes appearing on the current tax roll for such property as is described as provided in this subsection or as may be owned by the named taxpayer. Upon receipt of such request, the collector shall furnish the following information to the mortgagee or lienholder before April 25 of the following year:

(a) A description of property against which taxes are assessed.

(b) The amount of taxes and costs owed.

**History.**—s. 161, ch. 85-342; s. 8, ch. 98-139; s. 29, ch. 2011-151.

**197.363 Special assessments and service charges; optional method of collection.—**

(1) At the option of the property appraiser, special assessments collected pursuant to this section prior to January 1, 1990, may be collected pursuant to this section after January 1, 1990. However, any local governing board collecting non-ad valorem assessments pursuant to this section on January 1, 1990, may elect to collect said assessments pursuant to s. 197.3632. In the event of such election, the local governing board shall notify the property appraiser and tax collector in writing and comply with s. 197.3632(2) and the applicable certification provisions of s. 197.3632(5). If a local governing board amends any non-ad valorem assessment roll certified under this provision, the local governing board shall comply with all applicable provisions of s. 197.3631.

(2) In accordance with subsection (1), special assessments authorized by general or special law or the State Constitution may be collected as provided for ad valorem taxes under this chapter if:

(a) The entity imposing the special assessment has entered into a written agreement with the property appraiser, at her or his option, providing for reimbursement of administrative costs incurred under this section;

(b) A resolution authorizing use of this method for collection of special assessments is adopted at a public hearing;

(c) Affected property owners have been provided by first-class mail prior notice of both the potential for loss of title that exists with use of this collection method and the time and place of the public hearing required by paragraph (b);

(d) The property appraiser has listed on the assessment roll the special assessment for each affected parcel;

(e) The dollar amount of the special assessment has been included in the notice of proposed property taxes; and

(f) The dollar amount of the special assessment has been included in the tax notice issued pursuant to s. 197.322.

(3) When collected by using the method provided for ad valorem taxes, special assessments shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, penalty for delinquent payment, and issuance of tax certificates and tax deeds for nonpayment, and shall also be subject to the provisions of s. 192.091(2)(b)2.

(4) If the requirements of subsection (2) which are imposed upon the collection of special assessments are not met, the collection of such special assessments shall be by the manner provided in the ordinance or resolution establishing such special assessments. The manner of collection established in any ordinance or resolution shall be in compliance with all general or special laws authorizing the levy of such special assessments, and in no event shall the ordinance or resolution provide for use of the ad valorem collection method.

(5) The tax collector of a county may act as agent for the county in collecting service charges if the board of county commissioners of the county and the tax collector establish by agreement a manner in which service charges may be collected. The board of county commissioners shall compensate the tax collector for the actual cost of collecting such service charges. However, tax certificates and tax deeds may not be issued for nonpayment of service charges, and such charges shall not be included on a bill for ad valorem taxes.

(6) Effective January 1, 1990, no new special assessments may be collected pursuant to this section.

**History.**—s. 162, ch. 85-342; s. 2, ch. 86-141; s. 66, ch. 88-130; s. 5, ch. 88-216; s. 1012, ch. 95-147.

**197.3631 Non-ad valorem assessments; general provisions.—**Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Section 197.3632 is additional authority for local governments to impose and collect non-ad valorem assessments supplemental to the home rule powers pursuant to ss. 125.01 and 166.021 and chapter 170, or any other law. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s.



6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

**History.**—s. 67, ch. 88-130; s. 6, ch. 88-216; s. 7, ch. 90-343.

**197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—**

(1) As used in this section:

(a) “Levy” means the imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.

(b) “Local government” means a county, municipality, or special district levying non-ad valorem assessments.

(c) “Local governing board” means a governing board of a local government.

(d) “Non-ad valorem assessment” means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution.

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

(f) “Compatible electronic medium” or “media” means machine-readable electronic repositories of data and information, including, but not limited to, magnetic disk, magnetic tape, and magnetic diskette technologies, which provide without modification that the data and information therein are in harmony with and can be used in concert with the data and information on the ad valorem tax roll keyed to the property identification number used by the property appraiser.

(g) “Capital project assessment” means a non-ad valorem assessment levied to fund a capital project, which assessment may be payable in annual payments with interest, over a period of years.

(2) A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall clearly state its intent to use the uniform method of collecting such assessment. The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy. If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10.

(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll submitted to the department. The property appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium submitted to the department. If the local government determines that the information supplied by the property appraiser is insufficient for the local government’s purpose, the local government shall obtain additional information from any other source.

(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county as defined in s. 125.011(1), if:

1. The non-ad valorem assessment is levied for the first time;

2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or
4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.

(c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment.

(5)(a) By September 15 of each year, or by September 25 for any county as defined in s. 125.011(1), the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chair or his or her designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he or she may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(b) Beginning in 2009, by December 15 of each year, the tax collector shall provide to the department a copy of each local governing board's non-ad valorem assessment roll containing the data elements and in the format prescribed by the executive director. In addition, beginning in 2008, a report shall be provided to the department by December 15 of each year for each non-ad valorem assessment roll, including, but not limited to, the following information:

1. The name and type of local governing board levying the non-ad valorem assessment;
2. Whether or not the local government levies a property tax;
3. The basis for the levy;
4. The rate of assessment;
5. The total amount of non-ad valorem assessment levied; and

6. The number of parcels affected.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the local governing board shall so specify and shall not be required to annually adopt the non-ad valorem assessment roll, and shall not be required to provide individual notices to each taxpayer unless the provisions of subsection (4) apply. Notice of an assessment, other than that which is required under subsection (4), may be provided by including the assessment in the property appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under s. 200.069. However, the local governing board shall inform the property appraiser, tax collector, and department by January 10 if it intends to discontinue using the uniform method of collecting such assessment.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. 197.3635. A separate mailing is authorized only as a solution to the most exigent factual circumstances. However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he or she shall mail a separate notice of non-ad valorem assessments or shall direct the local government to mail such a separate notice. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

(b) Within 30 days following the hearing provided in subsection (4), any person having any right, title, or interest in any parcel against which an assessment has been levied may elect to prepay the same in whole, and the amount of such assessment shall be the full amount levied, reduced, if the local government so provides, by a discount equal to any portion of the assessment which is attributable to the parcel's proportionate share of any bond financing costs, provided the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 are followed.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. 192.091(2)(b), or the tax collector at his or her option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments.

(9) A local government may elect to use the uniform method of collecting non-ad valorem assessments as authorized by this section for any assessment levied pursuant to general or special law or local government ordinance or resolution, regardless of when the assessment was initially imposed or whether it has previously been collected by another method.

(10)(a) Capital project assessments may be levied and collected before the completion of the capital project.

(b)1. Except as provided in this subsection, the local government shall comply with all of the requirements set forth in subsections (1)-(8) for capital project assessments.

2. The requirements set forth in subsection (4) are satisfied for capital project assessments if:

a. The local government adopts or reaffirms the non-ad valorem assessment roll at a public hearing held at any time before certification of the non-ad valorem assessment roll pursuant to subsection (5) for the first year in which the capital project assessment is to be collected in the manner authorized by this section; and

b. The local government provides notice of the public hearing in the manner provided in paragraph (4)(b).

3. The local government is not required to allow prepayment for capital project assessments as set forth in paragraph (8)(b); however, if prepayment is allowed, the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 must be followed.

(c) Any hearing or notice required by this section may be combined with any other hearing or notice required by this section or by the general or special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

(11) The department shall adopt rules to administer this section.

**History.**—s. 68, ch. 88-130; s. 7, ch. 88-216; s. 8, ch. 90-343; s. 2, ch. 91-238; s. 1013, ch. 95-147; s. 1, ch. 97-66; s. 1, ch. 2003-70; s. 10, ch. 2008-173; s. 13, ch. 2016-128.

**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 subject to approval by the department. By rule, the department shall provide a format for the form of such combined notice. The form shall:

- (1) Contain the title “Notice of Ad Valorem Taxes and Non-ad Valorem Assessments.” The form shall also contain a receipt part that can be returned along with the payment to the tax collector.
- (2) Contain the heading “Ad Valorem Taxes” within the ad valorem part and the heading “Non-ad Valorem Assessments” within the non-ad valorem assessment part.
- (3) 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) 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) 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) Provide for the combined notice to be set in type that is 8 points or larger.
- (7) Contain within the ad valorem part:
  - (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 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) Contain within the non-ad valorem assessment part:
  - (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) 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.

**History.**—s. 69, ch. 88-130; s. 8, ch. 88-216; s. 30, ch. 2011-151.

**197.373 Payment of portion of taxes.—**

(1) The tax collector of the county is authorized to allow the payment of a part of a tax notice when the part to be paid can be ascertained by legal description, such part is under a contract for sale or has been transferred to a new owner, and the request is made by the person purchasing the property or the new owner or someone acting on behalf of the purchaser or owner.

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

(3) The property appraiser shall within 10 days after request from the tax collector apportion the property into the parts sought to be paid or redeemed.

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

*History.*—s. 164, ch. 85-342; s. 31, ch. 2011-151.

**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.

(2) At the discretion of the tax collector, the tax collector may accept one or more partial payments of any amount per parcel for payment of current taxes and assessments on real property or tangible personal property as long as such payment is made prior to the date of delinquency. The remaining amount of tax due, when paid, must be paid in full.

(3) Each partial payment, less a \$10 processing fee payable to the tax collector, shall be credited to the tax account. A partial payment is not eligible for any applicable discount set forth in s. 197.162. The taxpayer has the responsibility to ensure that the remaining amount due is paid.

(4) Pursuant to s. 197.343, the tax collector shall prepare and mail at least one notice with the balance due. The tax collector shall mail the notice in the form as he or she considers proper and necessary or as may be required by rule of the department.

(5) Any remaining balance that is not paid before April 1 or the date of delinquency becomes delinquent and shall be handled in the same manner as any other unpaid taxes.

(6) At the tax collector’s discretion, an underpayment of \$10 or less may be deemed a payment in full, rather than a partial payment.

(7) A partial payment shall be distributed in equal proportion to all taxing districts and levying authorities applicable to that account.

*History.*—s. 1, ch. 2009-130; s. 57, ch. 2011-151.

**197.383 Distribution of taxes.—**The tax collector shall distribute taxes collected to each taxing authority at least four times during the first 2 months after the tax roll comes into his or her possession for collection and at least one time in all other months. A different schedule may be used if the tax collector and the governing board of the taxing authority mutually agree.

*History.*—s. 165, ch. 85-342; s. 1014, ch. 95-147.

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

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

(2) Within 45 days after the personal property taxes become delinquent, the tax collector shall advertise a list of the names of delinquent personal property taxpayers and the amount of tax due by each. The advertisement shall include a notice that all personal property taxes are drawing interest at the rate of 18 percent per year and that, unless the delinquent taxes are paid, warrants will be issued thereon pursuant to s. 197.413 and the tax collector will apply to the circuit court for an order directing levy upon and seizure of the personal property of the taxpayer for the unpaid taxes.



(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 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 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.

(4) All advertisements shall be in the form prescribed by the department.

**History.**—s. 166, ch. 85-342; s. 55, ch. 94-353; s. 1478, ch. 95-147; s. 1, ch. 2005-220; s. 29, ch. 2010-5; s. 32, ch. 2011-151.

**197.403 Proof of publication.**—The newspaper publishing the notice of a tax sale shall furnish 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, the publisher shall make an affidavit, 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).

**History.**—s. 167, ch. 85-342; s. 33, ch. 2011-151.

**197.412 Attachment of tangible personal property in case of removal.**—The tax collector of each county shall have the power, in the same manner and under the rules of law governing attachments of debts in other cases, to attach for taxes any tangible personal property that has been assessed at any time before payment if he or she has reason to believe that the property is being removed or disposed of so as to prevent or endanger the payment of taxes thereon. All taxes assessed upon tangible personal property shall have all the force of a judgment and execution at law against the owner of the property from the date the taxes became due. If the property is still located within the county, the tax collector may issue a warrant authorizing the tax collector, the tax collector's deputy, or the sheriff to collect the taxes or otherwise seize the property, and the tax collector, deputy, or sheriff shall proceed in the same manner as on an execution from the circuit court. If the property is located outside the county, the tax collector may issue a warrant authorizing the sheriff of the county where the property is located to collect the taxes, or otherwise seize the property in the same manner as property in the county where the property is assessed. Thereafter, the tax collector shall proceed pursuant to s. 197.413.

**History.**—s. 169, ch. 85-342; s. 1015, ch. 95-147.

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

(1) Prior to May 1 of each year immediately following the year of assessment, the tax collector shall prepare a list of the unpaid personal property taxes containing the names and addresses of the taxpayers and the property subject to the tax as the same appear on the tax roll. Prior to April 30 of the next year, the tax collector shall prepare warrants against the delinquent taxpayers providing for the levy upon, and seizure of, tangible personal property. The cost of advertising delinquent tax shall be added to the delinquent taxes at the time of advertising. The tax collector is not required to issue warrants if delinquent taxes are less than \$50. However, such taxes shall remain due and payable.

(2) Within 30 days after the date such warrants are prepared, the tax collector shall cause the filing of a petition in the circuit court for the county which the tax collector serves, which petition shall briefly describe the levies and nonpayment of taxes, the issuance of warrants, and proof of the publication of notice as provided for in s. 197.402 and shall list the names and addresses of the taxpayers who failed to pay taxes, as the same appear on the assessment roll. Such petition shall pray for an order ratifying and confirming the issuance of the warrants and directing the tax collector or his or her deputy to levy upon and seize the tangible personal property of each delinquent taxpayer to satisfy the unpaid taxes set forth in the petition. This proceeding is specifically provided to safeguard the constitutional rights of the taxpayers in relation to their tangible personal property and to allow the tax collector sufficient time to collect such delinquent personal property taxes before the filing of petitions in the circuit court and shall be conducted with these objectives in mind.

(3) The tax collector may employ counsel, and agree upon the counsel's compensation, for conducting such suit or suits and may pay such compensation out of the general office expense fund and include such item in the budget.

(4) Immediately upon the filing of such petition, the tax collector shall request the earliest possible time for hearing before the circuit court on the petition, at which hearing the tax roll shall be presented and the tax collector or one of his or her deputies shall appear to testify under oath as to the nonpayment of the personal property taxes listed in the petition.

(5) Upon the filing of the 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 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 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.

(6) If it appears to the circuit court that the taxes that appear on the tax roll are unpaid, the court shall issue its order directing the tax collector or his or her deputy to levy upon and seize so much of the tangible personal property of the taxpayers who are listed in the petition as is necessary to satisfy the unpaid taxes, costs, interest, attorney's fees, and other charges.

(7) The court shall retain jurisdiction over the matters raised in the petition to hear such objections of taxpayers to the levy and seizure of their tangible personal property as may be warranted under the statutes and laws of the state.

(8) A tax warrant issued by the tax collector for the collection of tangible personal property taxes shall, after the court has issued its order as set forth in subsection (6), have the same force as a writ of garnishment upon any person who has any goods, moneys, chattels, or effects of the delinquent taxpayer in his or her hands, possession, or control or who is indebted to such delinquent taxpayer.

(9) When any tax warrant is levied upon any debtor or person holding property of the taxpayer, the debtor or person shall pay the debt or deliver the property of the delinquent taxpayer to the tax collector levying the warrant, and the receipt of the tax collector shall be complete discharge to that extent of the debtor or person holding the property. The tax collector shall make note of the levy upon the tax warrant.

(10) The tax collector is entitled to a fee of \$10 from each delinquent taxpayer at the time delinquent taxes are collected.

**History.**—s. 170, ch. 85-342; s. 3, ch. 86-141; s. 38, ch. 87-224; s. 56, ch. 94-353; s. 1479, ch. 95-147; s. 9, ch. 98-139; s. 34, ch. 2011-151.

**197.414 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." The warrant register may be maintained in paper or electronic form.

**History.**—s. 31, ch. 20723, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 1, ch. 72-268; s. 171, ch. 85-342; s. 1016, ch. 95-147; s. 35, ch. 2011-151.

**Note.**—Former ss. 200.32, 197.160, 197.096.

**197.4155 Delinquent personal property taxes; payment program.**—

(1) A county tax collector may implement a payment program for the payment of delinquent personal property taxes. If implemented, 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 prescribe a payment plan for the full payment of the delinquent 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 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 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 delinquent, 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 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, except that the plan must provide for the full satisfaction of all amounts owed by the taxpayer within 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.

**History.**—s. 2, ch. 98-167; s. 36, ch. 2011-151.

**197.416 Continuing duty of the tax collector to collect delinquent tax warrants; limitation of actions.**—It is the duty of the tax collector issuing a tax warrant for the collection of delinquent tangible personal property taxes to continue his or her efforts to collect such taxes for 7 years after the date of the ratification of the warrant. After the expiration of 7 years, the warrant is barred by this statute of limitation. A tax collector or his or her successor is not 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.

**History.**—s. 172, ch. 85-342; s. 1017, ch. 95-147; s. 37, ch. 2011-151.

**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 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 public places in the county 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 case such a sale is made, the tax collector is entitled to the same fees and charges as are allowed sheriffs upon execution sales.

(2) If the property levied upon is sold for more than the amount of taxes, delinquent charges, interest, costs, and collection fees, the surplus shall be returned to the person who had possession of the property when the levy was made or to the owner of the property.

(3) If the property levied upon cannot be located in the county or is sold for less than the amount of taxes, delinquent charges, interest, costs, and collection fees, the deficit shall be a general lien against all the taxpayer's other personal property situated in the county. The other property may be seized and sold in the same manner as property on which there is a specific lien for delinquent taxes.

**History.**—s. 173, ch. 85-342; s. 38, ch. 2011-151.

**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 on which taxes have not been paid. The tax collector 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. The tax collector shall offer all certificates on the property as they are

listed on the tax roll. 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 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. 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 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) but must be issued by the tax collector to the county at the maximum rate of interest allowed. Section 197.4725 or s. 197.502(3) may not be invoked if the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued unless any such tax certificates and accrued interest represent an amount of \$250 or more.

(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) Each certificate shall be awarded 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, the certificate shall be struck to the county at the maximum rate of interest allowed by this chapter.

(7) The tax collector may require 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 is not entitled to bid or have any other bid accepted or enforced except as authorized by the tax collector. The tax collector shall provide written or electronic notice when certificates are ready for issuance. Payment must be made within 48 hours after 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 forfeited. Payment must be made before the issuance 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) Upon the cancellation of a 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) The tax collector shall maintain records 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 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 be cited as the "list of tax certificates sold."

(10) A certificate may not be sold on, and a lien is not created in, property owned by any governmental unit 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) Any tax certificates that are void due to an error of the property appraiser, the tax collector, or the taxing or levying authority and are subsequently canceled, or are corrected or amended pursuant to this chapter or chapter 196, 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. Refunds made on tax certificates that are corrected or void shall be processed pursuant to the procedure set forth in s. 197.182, except that the 4-year time period provided for in 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) The tax collector is entitled to a commission of 5 percent on the amount of the delinquent taxes and interest when a tax certificate is sold. The commission must be included in the face value of the certificate. However, the tax collector is not entitled to a commission for a certificate that is struck to the county until the certificate is redeemed or purchased. If a tax deed is issued to the county, the tax collector may not receive his or her commission until the property is sold and conveyed by the county.

(13) 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 April 1 of the year of issuance of the tax certificate.

(14) 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.

**History.**—s. 174, ch. 85-342; s. 9, ch. 90-343; s. 4, ch. 91-295; s. 1, ch. 93-108; s. 1018, ch. 95-147; s. 10, ch. 98-139; s. 3, ch. 98-167; s. 1, ch. 99-141; s. 1, ch. 2003-22; s. 39, ch. 2011-151; s. 4, ch. 2014-211.

#### **197.4325 Procedure when payment of taxes or tax certificates is dishonored.—**

(1) Within 10 days after a payment for taxes received by the tax collector is dishonored, the tax collector shall notify the payor that the payment has been dishonored. If the official receipt is canceled for nonpayment, the tax collector shall make an entry on the tax roll that the receipt was canceled because of a dishonored payment. The tax collector may make a reasonable effort to collect the moneys due before canceling the receipt.

(2) If a payment received by the tax collector for the purchase of a tax certificate is dishonored and:

(a) The tax certificate sale has been adjourned, the tax collector shall readvertise the tax certificate to be resold. If 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 not be added to the face value of the tax certificate.

(b) 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.

**History.**—s. 13, ch. 98-139; s. 40, ch. 2011-151.

#### **197.433 Duplicate certificates.—**

(1) A holder of a tax certificate may apply to the tax collector for a duplicate certificate if the original certificate has been lost or destroyed. The tax certificate holder shall give an affidavit to the tax collector stating that the affiant is the owner of the tax certificate and that the tax certificate was lost or destroyed. The tax certificate holder shall pay a \$5 fee for issuance of the duplicate certificate.

(2) If the tax collector certifies to the board of county commissioners that a tax certificate belonging to the county has been lost or destroyed, the board shall enter an order in its minute book directing the collector to issue



and file in his or her office a duplicate certificate.

(3) The tax collector shall issue a duplicate certificate, plainly mark or stamp such certificate as a duplicate, and enter the fact of the duplicate in the tax sale record opposite the entry of the sale for which the lost or destroyed certificate was issued. The tax collector shall enter in the same place a notation of the alleged loss or destruction, whether the duplicate certificate is issued or not.

**History.**—s. 8, ch. 14572, 1929; s. 16, ch. 20722, 1941; s. 7, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 10, ch. 73-332; s. 53, ch. 73-333; s. 175, ch. 85-342; s. 1019, ch. 95-147.

**Note.**—Former ss. 193.59, 197.205, 197.132.

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

(1) If a tax collector sells tax certificates on land upon which the taxes have been paid, upon written demand by the aggrieved taxpayer alleging the circumstances, the tax collector shall initiate action to cancel any improperly issued tax certificate or deed in accordance with the provisions of s. 197.443. If the tax collector fails to act within a reasonable time, his or her office shall be liable for all legitimate expenses which the aggrieved taxpayer may spend in clearing his or her title, including a reasonable attorney's fee.

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

**History.**—s. 176, ch. 85-342; s. 1020, ch. 95-147; s. 41, ch. 2011-151.

**197.443 Cancellation of tax certificates; correction of tax certificates.—**

(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:

- (a) The tax certificate evidencing the sale is void because the taxes on the property have been paid;
- (b) The property was 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.

(2) The department, upon receipt of the certificate of error, if satisfied of the correctness of the certificate 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) 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 void or corrected for any reason, is entitled to a refund 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).

(a) The county officer or taxing or levying authority that causes an error that results in the voiding of a tax certificate shall be charged for the costs of advertising incurred in the sale of a new tax certificate.

(b) If 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) If the tax certificate or a tax deed based upon the certificate is held by an individual, the collector shall notify the original purchaser of the certificate or tax deed or the subsequent holder, if known, that upon the

voluntary surrender of the certificate or deed of release of any 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) 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) does not apply to or bar refunds resulting from correction or cancellation of certificates and release of tax deeds as authorized in this section.

**History.**—s. 177, ch. 85-342; s. 10, ch. 90-343; s. 5, ch. 91-295; s. 1021, ch. 95-147; s. 11, ch. 98-139; s. 42, ch. 2011-151.

**197.444 Cancellation of tax certificates; suit by holder.—**

(1) The holder of any tax certificate that is void for any reason has the right to bring an action in circuit court to have such tax certificate canceled and to obtain the return of the money paid for the tax certificate. The plaintiff may include as many void certificates as he or she sees fit. The only necessary party defendant shall be the tax collector.

(2) The complaint shall briefly describe the tax certificate, state that it is void and the reason therefor, and demand that the certificate be declared void and that all amounts received by the governmental unit be returned. The plaintiff may include as many void certificates as desired, whether they cover the same land or different parcels of land.

(3) If the court finds for the plaintiff, it shall enter a final judgment declaring the tax certificate void, canceling it of record, and ordering each governmental unit or agency receiving any sums for the tax certificate to return the amounts received by it to the plaintiff, and, thereupon, the amount received for the certificate by the governmental units or agencies shall be returned.

(4) The provisions of this section may also be used by the holder of any tax certificate who pays, redeems, or causes to be canceled and surrenders any other tax certificate in connection with an application for tax deed or in connection with tax foreclosure proceedings, if the other tax certificate is void for any reason.

(5) The provisions of this section are not exclusive, and a refund of moneys may be obtained under s. 197.442 or s. 197.443.

**History.**—s. 178, ch. 85-342; s. 1022, ch. 95-147.

**197.446 Payment of back taxes as condition precedent to cancellation of tax certificate held by county.**

—No order shall be issued by any court in an action brought by or on behalf of any landowner to enjoin any tax sale or to set aside or cancel any tax certificate held by any county in the state until the owner pays to the tax collector of the county where the property is assessable the full amount of the taxes that could have been lawfully assessed against the property for the period covered by the assessment complained of, whether or not the real estate has been returned for assessment by the owner. In all such cases, the court shall ascertain and determine the amount of tax to be paid by the owner.

**History.**—s. 179, ch. 85-342.

**197.447 Cancellation of tax liens held by the county on property of the United States and the State of Florida.**—When a board of county commissioners finds that the United States, or any duly constituted agency thereof, has acquired by purchase or contract to purchase any lands in that county for reforestation, game preserve, or military aviation purposes, or that any duly constituted authority of the state has acquired lands for public road or aeronautical purposes, against which lands there is an outstanding tax lien held by the county, the board shall by resolution describe the lands acquired, the nature of the lien thereon, and the purpose for which the lands are to be used and request the department for authority to cancel the lien against the lands. A certified copy of the resolution shall be furnished to the department, and, upon receipt of the authority from the department to cancel the tax lien, the tax collector and the clerk of the county in which the lands are located shall record the authority in the official records of the county and shall note on the proper tax records of the office the action taken by the board of county commissioners and the department by noting: “Canceled by authority of s. 197.447, Florida Statutes,” the date of the authority, and reference to the book number and page number where the authorization is recorded. All such taxes and liens held by the county shall thereafter be canceled. No charge shall be made for costs or expenses to secure cancellation of any tax lien affected by the provisions of this section.

History.—s. 180, ch. 85-342.

**197.462 Transfer of tax certificates held by individuals.—**

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

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

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

History.—s. 182, ch. 85-342; s. 11, ch. 90-343; s. 57, ch. 94-353; s. 43, ch. 2011-151.

**197.472 Redemption of tax certificates.—**

(1) A person may redeem a tax certificate at any time after the certificate is issued and before a tax deed is issued unless full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees. The person redeeming a tax certificate shall pay the tax collector the face amount plus all interest, costs, and charges.

(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 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 mandatory minimum interest, 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 redeemed.

(4) A portion of a certificate may be redeemed only if 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 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) After a tax certificate is 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. 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) Nothing in this section shall be deemed to deny any person the right to redeem any outstanding tax certificate in accordance with the law.

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

History.—s. 183, ch. 85-342; s. 4, ch. 86-141; s. 58, ch. 94-353; s. 44, ch. 2011-151; s. 5, ch. 2014-211.

**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.

**History.**—s. 45, ch. 2011-151.

**197.473 Disposition of unclaimed redemption moneys.**—Money paid to the tax collector for the redemption of a tax certificate or a tax deed application that 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.

**History.**—s. 184, ch. 85-342; s. 5, ch. 86-141; s. 46, ch. 2011-151.

**197.482 Expiration of tax certificate.**—Seven years after 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, if a tax deed has not been applied for, and no other administrative or legal proceeding, including a bankruptcy, has existed of record, the tax certificate is null and void and shall be canceled. The tax collector shall note the date of the cancellation upon all appropriate records in his or her office. This section does not apply to deferred payment tax certificates.

**History.**—s. 185, ch. 85-342; s. 6, ch. 92-312; s. 1023, ch. 95-147; s. 2, ch. 99-141; s. 47, ch. 2011-151.

**197.492 Errors and insolvencies report.**—On or before the 60th day after the tax certificate sale is adjourned, the tax collector shall certify to the board of county commissioners a report 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.

**History.**—s. 186, ch. 85-342; s. 48, ch. 2011-151.

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

(1) The holder of a tax certificate at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the cancellation of the certificate, may file the certificate and an application for a tax deed with the tax collector of the county where the property described in the certificate is located. The tax collector may charge a tax deed application fee of \$75 and for reimbursement of the costs for providing online tax deed application services. If the tax collector charges a combined fee in excess of \$75, applicants shall have the option of using the electronic tax deed application process or may file applications without using such service.

(2) A 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. In addition, the certificateholder shall pay the costs of resale, if applicable, and failure to pay such costs within 30 days after notice from the clerk shall result in the clerk's entering the land on a list entitled "lands available for taxes."

(3) The county in which the property described in the certificate is located shall apply 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 on certificates on property valued at less than \$5,000 on the property appraiser's most recent assessment roll. The 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, the county shall deposit with the tax collector all applicable costs and fees as provided in subsection (1), but may not deposit any money to cover the redemption of other outstanding certificates covering the property.

(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 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, the notice may 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.
- (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 the property described is 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 to the legal titleholder. However, if the legal titleholder of property contiguous to the property 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 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. 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 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 property information report must include the letterhead of the person, firm, or company that makes the search, and the signature of the individual who makes the search or of an officer of the firm. 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 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 property information reports within the county, the tax collector must ensure that the contract for property information <sup>1</sup>reports include all requests for title searches or abstracts for a given period of time.



(b) Any fee paid for a 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 provided in s. 28.24.

(6) 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, plus omitted years' taxes, delinquent taxes, interest, and all costs and fees paid by the county.

(b) On an individual certificate must 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) 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.

(7) On county-held or individually held certificates for which there are no bidders at the public sale and for which the certificateholder fails to timely pay costs of resale or fails to pay the amounts due for issuance of a tax deed within 30 days after the sale, the clerk shall enter the land on a list entitled "lands available for taxes" and shall immediately notify the county commission that the property is available. During the first 90 days after the property is placed on the list, 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 from the clerk, without further notice or advertising, for the opening bid, except that if 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. Interest on the opening bid continues to accrue through the month of sale as prescribed by s. 197.542.

(8) Taxes may 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.

**History.**—s. 187, ch. 85-342; s. 6, ch. 86-141; s. 27, ch. 86-152; s. 1, ch. 89-286; s. 7, ch. 92-312; s. 14, ch. 93-132; s. 1024, ch. 95-147; s. 1, ch. 96-181; s. 1, ch. 96-219; ss. 3, 4, 5, ch. 99-190; s. 3, ch. 2001-137; s. 9, ch. 2001-252; s. 1, ch. 2003-284; s. 8, ch. 2004-349; s. 1, ch. 2004-372; s. 49, ch. 2011-151; s. 1, ch. 2013-148; s. 6, ch. 2014-211; s. 3, ch. 2017-132.

<sup>1</sup>**Note.**—The word “reports” was stricken in error by s. 3, ch. 2017-132; the intent is for the word to remain.

#### **197.512 Notice, form of publication for obtaining tax deed by holder.—**

(1) Upon the receipt of the application as provided by s. 197.502, and after the proper charges have been paid, the clerk shall publish a notice once each week for 4 consecutive weeks at weekly intervals in a newspaper selected as provided in s. 197.402. The form of notice of the application for a tax deed shall be as prescribed by the department. No tax deed sale shall be held until 30 days after the first publication of the notice.

(2) Proof of the publication or posting of the notice provided for in this section shall be filed by the clerk of the circuit court in the clerk’s office on or before the date fixed for the making of the sale. When there is no newspaper, the clerk shall execute and file in his or her office a certificate of the posting of the notices, stating where and on what dates the notices were posted.

(3) Except when the land is redeemed according to law, the clerk shall record his or her certificate of notice and his or her certificate of advertising in the public records of the county with such other relevant documents as may be required by the department.

**History.**—ss. 2, 3, ch. 17457, 1935; CGL 1936 Supp. 999(137, 138); ss. 25, 27, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; ss. 18, 30, ch. 73-332; s. 188, ch. 85-342; s. 1025, ch. 95-147; s. 10, ch. 2001-252.

**Note.**—Former ss. 194.16, 197.495, 194.17, 197.500, 197.251, 197.246.

#### **197.522 Notice to owner when application for tax deed is made.—**

(1)(a) The clerk of the circuit court shall notify, by certified mail with return receipt requested or by registered mail if the notice is to be sent outside the continental United States, the persons listed in the tax collector’s statement pursuant to s. 197.502(4) that an application for a tax deed has been made. Such notice shall be mailed at least 20 days prior to the date of sale. If no address is listed in the tax collector’s statement, then no notice shall be required.

(b) The clerk shall enclose with every copy mailed a statement as follows:

WARNING: There are unpaid taxes on property which you own or in which you have a legal interest. The property will be sold at public auction on \_(date)\_ unless the back taxes are paid. To make payment, or to receive further information, contact the clerk of court immediately at \_(address)\_, \_(telephone number)\_.

(c) The clerk shall complete and attach to the affidavit of the publisher a certificate containing the names and addresses of those persons notified and the date the notice was mailed. The certificate shall be signed by the clerk and the clerk’s official seal affixed. The certificate shall be prima facie evidence of the fact that the notice was mailed. If no address is listed on the tax collector’s certification, the clerk shall execute a certificate to that effect.

(d) The failure of anyone to receive notice as provided herein shall not affect the validity of the tax deed issued pursuant to the notice.

(e) A printed copy of the notice as published in the newspaper, accompanied by the warning statement described in paragraph (b), shall be deemed sufficient notice.

(2)(a) In addition to the notice provided in subsection (1), the sheriff of the county in which the legal titleholder resides shall, at least 20 days prior to the date of sale, notify the legal titleholder of record of the property on which the tax certificate is outstanding. The original notice and sufficient copies shall be prepared by the clerk and provided to the sheriff. Such notice shall be served as specified in chapter 48; if the sheriff is unable to make service, he or she shall post a copy of the notice in a conspicuous place at the legal titleholder’s last known address. The inability of the sheriff to serve notice on the legal titleholder shall not affect the validity of

the tax deed issued pursuant to the notice. A legal titleholder of record who resides outside the state may be notified by the clerk as provided in subsection (1). The notice shall be in substantially the following form:

#### WARNING

There are unpaid taxes on the property which you own. The property will be sold at public auction on   (date)   unless the back taxes are paid. To make arrangements for payment, or to receive further information, contact the clerk of court at   (address)  ,   (telephone number)  .

In addition, if the legal titleholder does not reside in the county in which the property to be sold is located, a copy of such notice shall be posted in a conspicuous place on the property by the sheriff of the county in which the property is located. However, no posting of notice shall be required if the property to be sold is classified for assessment purposes, according to use classifications established by the department, as nonagricultural acreage or vacant land.

(b) In addition to the notice provided in subsection (1), the clerk shall notify by certified mail with return receipt requested, or by registered mail if the notice is to be sent outside the continental United States, the persons listed in the tax collector's statement pursuant to s. 197.502(4)(h) that application for a tax deed has been made. Such notice shall be mailed at least 20 days prior to the date of sale. If no address is listed in the tax collector's statement, then no notice shall be required. Enclosed with the copy of the notice shall be a statement in substantially the following form:

#### WARNING

There are unpaid taxes on property contiguous to your property. The property with the unpaid taxes will be sold at auction on   (date)   unless the back taxes are paid. To make payment, or to receive further information about the purchase of the property, contact the clerk of court immediately at   (address)  ,   (telephone number)  .

Neither the failure of the tax collector to include the list of contiguous property owners pursuant to s. 197.502(4)(h) in his or her statement to the clerk nor the failure of the clerk to mail this notice to any or all of the persons listed in the tax collector's statement pursuant to s. 197.502(4)(h) shall be a basis to challenge the validity of the tax deed issued pursuant to any notice under this section.

(3) Nothing in this chapter shall be construed to prevent the tax collector, or any other public official, in his or her discretion from giving additional notice in any form concerning tax certificates and tax sales beyond the minimum requirements of this chapter.

**History.**—s. 4, ch. 17457, 1935; CGL 1936 Supp. 999(139); s. 28, ch. 20722, 1941; s. 11, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 20, ch. 73-332; s. 1, ch. 75-192; s. 1, ch. 77-174; s. 8, ch. 79-584; s. 3, ch. 81-284; s. 189, ch. 85-342; s. 1026, ch. 95-147; s. 3, ch. 2003-284.

**Note.**—Former ss. 194.18, 197.505, 197.256.

**197.532 Fees for mailing additional notices, when application is made by holder.**—When the certificateholder makes a written request of the clerk and furnishes the names and addresses at the time of the filing of the application, the clerk shall send a copy of the notice referred to in s. 197.522 to anyone to whom the certificateholder may request him or her to send it, and the clerk shall include in such notice the statement required in s. 197.522. The certificateholder shall pay the clerk the service charges as prescribed in s. 28.24(5) for preparing and mailing each copy of notice requested by the holder. When the charges are made, they shall be added by the clerk to the amount required to redeem the land from sale.

**History.**—s. 5, ch. 17457, 1935; CGL 1936 Supp. 999(140); s. 29, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 20, ch. 73-332; s. 3, ch. 77-354; s. 5, ch. 82-205; s. 190, ch. 85-342; s. 39, ch. 87-224; s. 1027, ch. 95-147; s. 88, ch. 2003-402.

**Note.**—Former ss. 194.19, 197.510, 197.261.

#### **197.542 Sale at public auction.**—

(1) Real property 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 located on the date, at the time, and at the location as set forth in the published notice, which must be during the regular hours the clerk's office is open. The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk in charges for costs of sale, redemption of other tax certificates on the same property, and all other costs to the applicant for tax deed, plus interest 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 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 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 shall be struck off and sold to the certificateholder, who shall pay to the clerk any amounts included in the minimum bid not already paid, including, but not limited to, the documentary stamp tax, the recording fees, and, if the property is homestead property, the moneys to cover the one-half value of the homestead within 30 days after the sale. Upon payment, a tax deed shall be issued and recorded by the clerk. If the certificateholder fails to make full payment when due, the clerk shall enter the land on a list entitled "lands available for taxes."

(2) The certificateholder has 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 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 deposit requirement must be posted at the auction site, and the clerk may require bidders to show their willingness and ability to post the 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 readvertise the sale within 30 days after the buyer's nonpayment or, if canceled, within 30 days after the clerk receives the costs of resale. The sale shall be held within 30 days after readvertising. Only one advertisement is necessary. The amount of the 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). If, at the subsequent sale, there are no bidders at the tax deed sale and the certificateholder fails to pay the moneys due within 30 days after the sale, the clerk may not readvertise the sale and shall place the property on a list entitled "lands available for taxes." The clerk must receive full payment before 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) This subsection does not restrict or limit the authority of a charter county to conduct 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.

**History.**—s. 7, ch. 17457, 1935; CGL 1936 Supp. 999(142); s. 30, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 19, ch. 73-332; s. 9, ch. 79-584; s. 7, ch. 81-284; s. 191, ch. 85-342; s. 9, ch. 87-145; s. 1028, ch. 95-147; s. 12, ch. 98-139; s. 11, ch. 2001-252; s. 89, ch. 2003-402; s. 3, ch. 2008-194; s. 13, ch. 2009-204; s. 50, ch. 2011-151; s. 7, ch. 2014-211.

**Note.**—Former ss. 194.21, 197.520, 197.266.

**197.552 Tax deeds.**—All tax deeds shall be issued in the name of a county and shall be signed by the clerk of the county. The deed shall be witnessed by two witnesses, the official seal shall be attached thereto, and the deed shall be acknowledged or proven as other deeds. Except as specifically provided in this chapter, no right, interest, restriction, or other covenant shall survive the issuance of a tax deed, except that a lien of record held by a municipal or county governmental unit, special district, or community development district, when such lien is not satisfied as of the disbursement of proceeds of sale under the provisions of s. 197.582, shall survive the issuance of a tax deed. The charges by the clerk shall be as provided in s. 28.24. Tax deeds issued to a purchaser of land for delinquent taxes shall be in the form prescribed by the department. All deeds issued pursuant to this section shall be prima facie evidence of the regularity of all proceedings from the valuation of the lands to the issuance of the deed, inclusive.

**History.**—s. 1, ch. 72-268; s. 21, ch. 73-332; s. 1, ch. 79-334; s. 192, ch. 85-342; s. 14, ch. 2002-18.

**Note.**—Former s. 197.271.

**197.562 Grantee of tax deed entitled to immediate possession.**—Any person, firm, corporation, or county that is the grantee of any tax deed under this law shall be entitled to the immediate possession of the lands described in the deed. If a demand for possession is refused, the purchaser may apply to the circuit court for a writ of assistance upon 5 days' notice directed to the person refusing to deliver possession. Upon service of the responsive pleadings, if any, the matter shall proceed as in chancery cases. If the court finds for the applicant, an order shall be issued by the court directing the sheriff to put the grantee in possession of the lands.

**History.**—s. 43, ch. 20722, 1941; s. 20, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 24, ch. 73-332; s. 193, ch. 85-342.

**Note.**—Former ss. 194.54, 197.695, 197.311.

**197.572 Easements for conservation purposes, or for public service purposes or for drainage or ingress and egress survive tax sales and deeds.**—When any lands are sold for the nonpayment of taxes, or any tax certificate is issued thereon by a governmental unit or agency or pursuant to any tax lien foreclosure proceeding, the title to the lands shall continue to be subject to any easement for conservation purposes as provided in s. 704.06 or telephone, telegraph, pipeline, power transmission, or other public service purpose and shall continue to be subject to any easement for the purposes of drainage or of ingress and egress to and from other land. The easement and the rights of the owner of it shall survive and be enforceable after the execution, delivery, and recording of a tax deed, a master's deed, or a clerk's certificate of title pursuant to foreclosure of a tax deed, tax certificate, or tax lien, to the same extent as though the land had been conveyed by voluntary deed. The easement must be evidenced by written instrument recorded in the office of the clerk of the circuit court in the county where such land is located before the recording of such tax deed or master's deed, or, if not recorded, an easement for a public service purpose must be evidenced by wires, poles, or other visible occupation, an easement for drainage must be evidenced by a waterway, water bed, or other visible occupation, and an easement for the purpose of ingress and egress must be evidenced by a road or other visible occupation to be entitled to the benefit of this section; however, this shall apply only to tax deeds issued after the effective date of this act.

**History.**—s. 1, ch. 21805, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 1, ch. 77-138; s. 1, ch. 81-255; s. 194, ch. 85-342; s. 6, ch. 2007-106.

**Note.**—Former ss. 192.58, 197.525, 197.276.

**197.573 Survival of restrictions and covenants after tax sale.**—

(1) When a deed in the chain of title contains restrictions and covenants running with the land, as hereinafter defined and limited, the restrictions and covenants shall survive and be enforceable after the issuance of a tax deed or master's deed, or a clerk's certificate of title upon foreclosure of a tax deed, tax certificate, or tax lien, to the same extent that it would be enforceable against a voluntary grantee of the owner of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title.

(2) This section shall apply to the usual restrictions and covenants limiting the use of property; the type, character and location of building; covenants against nuisances and what the former parties deemed to be



undesirable conditions, in, upon, and about the property; and other similar restrictions and covenants; but this section shall not protect covenants creating any debt or lien against or upon the property, except one providing for satisfaction or survival of a lien of record held by a municipal or county governmental unit, or requiring the grantee to expend money for any purpose, except one that may require that the premises be kept in a sanitary or slightly condition or one to abate nuisances or undesirable conditions.

(3) Any right that the former owner had to enforce like restrictions and covenants against the immediate, mediate, or remote grantor and other parties owning other property held or sold under the same plat or plan, or in the same or adjacent subdivisions of land, or otherwise, except forfeitures, right of reentry, or reverter, shall likewise survive to the grantee in the tax deed or master's deed or clerk's certificate of title and to his, her, or its heirs, successors, and assigns. All forfeitures, rights of reentry, and reverter rights shall be destroyed and shall not survive to the grantee in the tax deed or master's deed or clerk's certificate of title or to his, her, or its heirs, successors, and assigns.

**History.**—ss. 1, 2, 3, ch. 17402, 1935; CGL 1936 Supp. 5663(1), (2), (3); s. 1, ch. 29959, 1955; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 2, ch. 79-334; s. 195, ch. 85-342; s. 1029, ch. 95-147.

**Note.**—Former ss. 192.33, 197.530, 197.281.

### **197.582 Disbursement of proceeds of sale.—**

(1) If the property is purchased by any person other than the certificateholder, the clerk shall forthwith pay to the certificateholder all of the sums he or she has paid, including the amount required for the redemption of the certificate or certificates together with any and all subsequent unpaid taxes plus the costs and expenses of the application for deed, with interest on the total of such sums for the period running from the month after the date of application for the deed through the month of sale at the rate of 1.5 percent per month. The clerk shall distribute the amount required to redeem the certificate or certificates and the amount required for the redemption of other tax certificates on the same land with omitted taxes and with all costs, 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, in the same manner as he or she distributes money received for the redemption of tax certificates owned by the county.

(2) If the property is purchased for an amount in excess of the statutory bid of the certificateholder, the excess must 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 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 the excess is not sufficient to pay all of such liens in full, the excess shall be paid to each governmental unit pro rata. If, after all liens of governmental units are paid in full, there remains a balance of undistributed funds, the balance shall be retained by the clerk for the benefit of 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. Such notice constitutes compliance with the requirements of s. 717.117(4). Any service charges, at the rate 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. For purposes of identifying unclaimed property pursuant to s. 717.113, excess proceeds shall be presumed payable or distributable on the date the notice is sent. If 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.

(3) If unresolved claims against the property exist on the date the property is purchased, the clerk shall ensure that the excess funds are paid according to the priorities of the claims. If a lien appears to be entitled to priority and the lienholder has not made a claim against the excess funds, payment may not be made on any lien that is junior in priority. If potentially conflicting claims to the funds exist, the clerk may initiate an interpleader action

against the lienholders involved, and the court shall determine the proper distribution of the interpleaded funds. The clerk may move the court for an award of reasonable fees and costs from the interpleaded funds.

**History.**—s. 8, ch. 17457, 1935; CGL 1936 Supp. 999(143); s. 31, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; ss. 22, 34, ch. 73-332; s. 4, ch. 77-354; s. 3, ch. 79-334; s. 6, ch. 81-284; s. 6, ch. 82-205; s. 196, ch. 85-342; s. 1030, ch. 95-147; s. 10, ch. 96-397; s. 2, ch. 2003-284; s. 90, ch. 2003-402; s. 51, ch. 2011-151; s. 8, ch. 2014-211.

**Note.**—Former ss. 194.22, 197.535, 197.291.

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

(1) Lands acquired by any county of the state for delinquent taxes in accordance with law which have not been previously sold or dedicated by the board of county commissioners may, at its discretion, be conveyed to the record fee simple owner of such lands as of the date the county obtained title to the lands. However, before any conveyance shall be made, the former owner of the lands may file with the board of county commissioners a verified written application which shall show:

- (a) The description of the lands for which a conveyance is sought;
- (b) The name and address of the former owner;
- (c) The date title was acquired by the county;
- (d) The price of the lands as previously fixed by resolution of the board of county commissioners, if this has been done;
- (e) The use to which the lands were enjoyed by the record fee simple owner at the time of acquisition by the county;
- (f) A brief statement of the facts and circumstances upon which the former owner bases the request for restitution of the described property;
- (g) An offer to pay an amount equal to all taxes, including municipal taxes and liens, if any, which had become delinquent, together with interest and costs provided by law.

(2) In the event the described lands have not been assessed for taxes for the current year in which the petition is filed, the applicant shall pay, in addition, the taxes for current and omitted years, the latter amount to be determined by applicable millage for the omitted years and based on the last assessment of the described lands.

(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.

(4) Liens of record held by the county upon lands not conveyed in accordance with subsections (1) and (2) or subsection (3) shall not survive the conveyance of the property to the county.

**History.**—s. 1, ch. 22870, 1945; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 23, ch. 73-332; s. 197, ch. 85-342; s. 7, ch. 86-141; s. 6, ch. 99-190.

**Note.**—Former ss. 194.471, 197.655, 197.302.

**197.593 Corrective county deeds without consideration or further notice.**—As to all lands acquired by any county for delinquent taxes and thereafter described and recorded in the book designated “county lands acquired for delinquent taxes” on file in the office of the clerk of the circuit court and that have been through the procedures of public notice and public sale to the highest and best bidder and a conveyance issued by any county and the proceeds of the sale received by the county and the conveyance being invalid because the purchaser or one of the purchasers at the public sale and in the deed from the county was the clerk of the circuit court of the county, the board of county commissioners is authorized and empowered to convey the title to the lands to the record fee simple owners or the record grantees or successor grantees of the purchaser from the county and execute a proper conveyance therefor without further public notice or without further consideration.

**History.**—ss. 1, 2, ch. 57-827; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 198, ch. 85-342.

**Note.**—Former ss. 194.601, 197.690, 197.306.

**197.602 Reimbursement required in challenges to the validity of a tax deed.—**

(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.

(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. The tax deed holder or anyone holding under the tax deed has a prior lien on the land for the payment of the expenses that must be reimbursed to such persons.

**History.**—s. 64, ch. 4322, 1895; GS 592; s. 61, ch. 5596, 1907; RGS 795; s. 3, ch. 12409, 1927; CGL 1026; ss. 1, 2, ch. 23637, 1947; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 50, ch. 77-104; s. 47, ch. 82-226; s. 199, ch. 85-342; s. 52, ch. 2011-151.

**Note.**—Former ss. 196.07, 197.310, 197.166, 197.353.

**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.

**History.**—s. 58, ch. 2011-151.