

1989

## Session Law 89-286

Florida Senate & House of Representatives

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**S 734 GENERAL BILL/1ST ENG by Walker (Similar H 280)**  
**Tax Deed Application/Counties;** provides that application by county for tax deed is optional on property valued at less than \$500. Amends 197.502. Effective Date: 10/01/89.

03/29/89 SENATE Prefiled

04/07/89 SENATE Introduced, referred to Community Affairs; Finance, Taxation and Claims -SJ 107

04/14/89 SENATE Extension of time granted Committee Community Affairs; On Committee agenda—Community Affairs, 04/18/89, 1:00 pm, Room-C-(LL-32)—Temporarily postponed

04/28/89 SENATE Extension of time granted Committee Community Affairs

05/11/89 SENATE On Committee agenda—Community Affairs, 05/15/89, 2:00 pm, Room-C-(LL-32)

05/12/89 SENATE Extension of time granted Committee Community Affairs

05/15/89 SENATE Comm. Report: Favorable with 2 amendment(s) by Community Affairs -SJ 354

05/16/89 SENATE Now in Finance, Taxation and Claims -SJ 354

05/26/89 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/29/89 SENATE Withdrawn from Finance, Taxation and Claims -SJ 557; Placed on Calendar

06/02/89 SENATE Placed on Special Order Calendar -SJ 863; Passed as amended; YEAS 35 NAYS 0 -SJ 893

06/02/89 HOUSE In Messages; Received, placed on Calendar; Read second time; Read third time; Passed; YEAS 105 NAYS 0 -HJ 1330

06/03/89 Ordered enrolled -SJ 1406

06/20/89 Signed by Officers and presented to Governor

07/05/89 Approved by Governor; Chapter No. 89-286

**NOTES:** Above bill history from Division of Legislative Information's *FINAL LEGISLATIVE BILL INFORMATION, 1989 SESSIONS*. Staff Analyses for bills amended beyond final committee action may not be in accordance with the enacted law. Journal page numbers (HJ & SJ) refer to daily Journals and may not be the same as final bound Journals.

REVISED: \_\_\_\_\_

BILL NO. SB 734DATE: April 17, 1989Page 1

## SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

<u>ANALYST</u>	<u>STAFF DIRECTOR</u>	<u>REFERENCE</u>	<u>ACTION</u>
1. <u>Buck</u> <sup>DB</sup>	<u>Buck</u> <sup>DB</sup>	1. <u>CA</u>	_____
2. _____	_____	2. <u>FTC</u>	_____
3. _____	_____	3. _____	_____
4. _____	_____	4. _____	_____

## SUBJECT:

Ad Valorum Tax Administration

## BILL NO. AND SPONSOR:

SB 734 by  
Senator WalkerI. SUMMARY:

## A. Present Situation:

Chapter 197, Florida Statutes, relates to tax collections, sales, and liens. Section 197.502, F.S., provides for the application for obtaining tax deeds by holders of tax sale certificates.

Specifically, subsection (3) of sec.197.502, F.S., provides that a county shall make application for a deed on all certificates 2 years after April 1 of the year of issuance of the certificates.

## B. Effect of Proposed Changes:

The bill provides that application for tax deed by a county on certificates is optional, rather than mandatory.

II. ECONOMIC IMPACT AND FISCAL NOTE:

## A. Public:

None.

## B. Government:

Counties should benefit to the extent that savings are realized on those parcels that, because of their size or location, have no value. Therefore, costs associated with the certificate process will be saved.

III. COMMENTS:

None.

IV. AMENDMENTS:

None.

STORAGE NAME: H0280a.FT  
DATE: May 8, 1989

**HOUSE OF REPRESENTATIVES  
COMMITTEE ON FINANCE AND TAXATION  
STAFF ANALYSIS & ECONOMIC IMPACT STATEMENT**

**BILL #:** HB 280

**RELATING TO:** Ad valorem tax administration

**SPONSOR(S):** Representative Rudd

**EFFECTIVE DATE:** October 1, 1989

**COMPANION BILL(S):** SB 734

**OTHER COMMITTEES OF REFERENCE:** (1) Appropriations  
(2)

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**I. SUMMARY:**

**A. PRESENT SITUATION:**

Pursuant to s. 197.432, Fla. Stat., the tax collector, after due notice, commences the sale of tax certificates on those lands on which taxes have not been paid. In those cases where there are no bidders, the certificate is issued to the county.

Section 197.502(3), Fla. Stat., requires that a county apply for a tax deed on all its tax certificates two (2) years after April 1st of the year of issuance of the certificate. Upon such mandatory application for the tax deed, the county is required to deposit with the tax collector all applicable costs and fees.

Pursuant to s. 197.482, Fla. Stat., if an application for deed is not made within seven (7) years of the issuance of the certificate, the certificate is null and void and the tax collector must cancel the certificate. In short, the county forgives the taxes due.

**B. EFFECT OF PROPOSED CHANGES:**

The bill makes application for a tax deed by the county permissive rather than mandatory. The effect of the permissive language is to allow the county to selectively choose the parcels upon which it will forgive ad valorem taxes.

**C. SECTION-BY-SECTION ANALYSIS:**

Section 1. Makes application for a tax deed by a county permissive rather than mandatory.

Section 2. Provides an effective date of October 1, 1989.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring or First Year Start-Up Effects:

None

2. Recurring or Annualized Continuation Effects:

None

3. Long Run Effects Other Than Normal Growth:

None

4. Appropriations Consequences:

None

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring or First Year Start-Up Effects:

None

2. Recurring or Annualized Continuation Effects:

None

3. Long Run Effects Other Than Normal Growth:

None

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

None

2. Direct Private Sector Benefits:

None

3. Effects on Competition, Private Enterprise, and Employment Markets:

None

D. FISCAL COMMENTS:

None

III. LONG RANGE CONSEQUENCES:

This bill does not affect the State Comprehensive Plan.

IV. COMMENTS:

If the applicable costs and fees required by s. 197.502(3) exceed the value of the land at issue, it makes little sense to require the county to apply for the tax deed. An alternative to changing the language from mandatory to permissive is to create an exception to the mandatory language for those parcels under a certain value. This would eliminate the potential for selective application for tax deeds or selective pardon of taxes.

V. AMENDMENTS:

A1 - An amendment to strike everything after the enacting clause was adopted by the Committee on Finance & Taxation. (This was a substitute amendment to the amendment adopted by the Local Government Subcommittee.) The bill now provides that application for a tax deed by the county is mandatory on property valued at \$500 or more on the property appraiser's roll and permissive on property valued at less than \$500 on the property appraiser's roll.

A2 - Title amendment.

VI. SIGNATURES:

SUBSTANTIVE COMMITTEE:

Prepared by:



\_\_\_\_\_  
Linda Lettera

Staff Director:



\_\_\_\_\_  
José Diez-Arguelles

SECOND COMMITTEE OF REFERENCE:

Prepared by:

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Staff Director:

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APPROPRIATIONS:

Prepared by:

\_\_\_\_\_

Staff Director:

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