

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Agriculture & Property
2 Rights Subcommittee
3 Representative Avila offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:
Section 1. Subsection (1) of section 95.18, Florida
Statutes, is amended to read:

95.18 Real property actions; adverse possession without
color of title.—

(1) When a ~~the~~ possessor has been in actual continued
possession of real property for 7 years under a claim of title
exclusive of any other right, but not founded on a written
instrument, judgment, or decree, or when those under whom the
possessor claims meet these criteria, the property actually

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16 possessed is held adversely if the person claiming adverse
17 possession:

18 (a) Paid, subject to s. 197.3335, all delinquent
19 ~~outstanding~~ taxes and matured installments of special
20 improvement liens levied against the property by the state,
21 county, and municipality within 1 year after entering into
22 possession;

23 (b) Made a return, as required under subsection (3), of
24 the property by proper legal description to the property
25 appraiser of the county where it is located within 30 days after
26 complying with paragraph (a); and

27 (c) Has subsequently paid, subject to s. 197.3335, all
28 taxes and matured installments of special improvement liens
29 levied against the property by the state, county, and
30 municipality for all remaining years necessary to establish a
31 claim of adverse possession.

32 Section 2. Subsection (10) of section 193.155, Florida
33 Statutes, is amended to read:

34 193.155 Homestead assessments.—Homestead property shall be
35 assessed at just value as of January 1, 1994. Property receiving
36 the homestead exemption after January 1, 1994, shall be assessed
37 at just value as of January 1 of the year in which the property
38 receives the exemption unless the provisions of subsection (8)
39 apply.

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40 (10) (a) If the property appraiser determines that for any
41 year or years within the prior 10 years a person who was not
42 entitled to the homestead property assessment limitation granted
43 under this section was granted the homestead property assessment
44 limitation, the property appraiser making such determination
45 shall serve upon the owner a notice of intent to record in the
46 public records of the county a notice of tax lien against any
47 property owned by that person in the county, and such property
48 must be identified in the notice of tax lien. Such property that
49 is situated in this state is subject to the unpaid taxes, plus a
50 penalty of 50 percent of the unpaid taxes for each year and 15
51 percent interest per annum. However, when a person entitled to
52 exemption pursuant to s. 196.031 inadvertently receives the
53 limitation pursuant to this section following a change of
54 ownership, the assessment of such property must be corrected as
55 provided in paragraph (9) (a), and the person need not pay the
56 unpaid taxes, penalties, or interest. The property appraiser
57 shall waive the unpaid penalties and interest if the property
58 appraiser determines that the person qualified for the property
59 assessment limitation at the time the application was filed, the
60 person acted in good faith, and, other than improperly receiving
61 the tax savings, the person did not receive an additional
62 financial benefit, such as a rental payment or other income. The
63 property appraiser may not waive the penalty or interest if the
64 person claimed a property tax exemption or reduction predicated

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65 on the homestead exemptions provided in Article VII, Section 6,
66 of the Florida Constitution on another property.

67 (b) However, if the property appraiser improperly grants
68 the property assessment limitation as a result of a clerical
69 mistake or an omission, the person or entity improperly
70 receiving the property assessment limitation may not be assessed
71 a penalty or interest.

72 (c) Before a lien may be filed, the person or entity so
73 notified must be given 30 days to pay the taxes and any
74 applicable penalties and interest. ~~If the property appraiser~~
75 ~~improperly grants the property assessment limitation as a result~~
76 ~~of a clerical mistake or an omission, the person or entity~~
77 ~~improperly receiving the property assessment limitation may not~~
78 ~~be assessed a penalty or interest.~~

79 Section 3. Subsection (7) of section 193.703, Florida
80 Statutes, is amended to read:

81 193.703 Reduction in assessment for living quarters of
82 parents or grandparents.—

83 (7)(a) If the property appraiser determines that for any
84 year within the previous 10 years a property owner who was not
85 entitled to a reduction in assessed value under this section was
86 granted such reduction, the property appraiser shall serve on
87 the owner a notice of intent to record in the public records of
88 the county a notice of tax lien against any property owned by
89 that person in the county, and that property must be identified

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90 in the notice of tax lien. Any property that is owned by that
91 person and is situated in this state is subject to the taxes
92 exempted by the improper reduction, plus a penalty of 50 percent
93 of the unpaid taxes for each year and interest at a rate of 15
94 percent per annum. The property appraiser shall waive the unpaid
95 penalties and interest if the property appraiser determines that
96 the person qualified for the reduction at the time the
97 application was filed, the person acted in good faith, and that,
98 other than improperly receiving the tax savings, the person did
99 not receive an additional financial benefit, such as a rental
100 payment or other income. The property appraiser may not waive
101 the penalty or interest if the person claimed a property tax
102 exemption or reduction predicated on the homestead exemptions
103 provided in Article VII, Section 6, of the Florida Constitution
104 on another property. .

105 (b) However, if a reduction is improperly granted due to a
106 clerical mistake or an omission by the property appraiser, the
107 person who improperly received the reduction may not be assessed
108 a penalty or interest.

109 (c) Before such lien may be filed, the owner must be given
110 30 days within which to pay the taxes, penalties, and interest.
111 Such lien is subject to s. 196.161(3).

112 Section 4. Paragraph (d) of subsection (3) of section
113 194.011, Florida Statutes, is amended to read:

114 194.011 Assessment notice; objections to assessments.—

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115 (3) A petition to the value adjustment board must be in
116 substantially the form prescribed by the department.
117 Notwithstanding s. 195.022, a county officer may not refuse to
118 accept a form provided by the department for this purpose if the
119 taxpayer chooses to use it. A petition to the value adjustment
120 board must be signed by the taxpayer or be accompanied at the
121 time of filing by the taxpayer's written authorization or power
122 of attorney, unless the person filing the petition is listed in
123 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
124 petition with a value adjustment board without the taxpayer's
125 signature or written authorization by certifying under penalty
126 of perjury that he or she has authorization to file the petition
127 on behalf of the taxpayer. If a taxpayer notifies the value
128 adjustment board that a petition has been filed for the
129 taxpayer's property without his or her consent, the value
130 adjustment board may require the person filing the petition to
131 provide written authorization from the taxpayer authorizing the
132 person to proceed with the appeal before a hearing is held. If
133 the value adjustment board finds that a person listed in s.
134 194.034(1)(a) willfully and knowingly filed a petition that was
135 not authorized by the taxpayer, the value adjustment board shall
136 require such person to provide the taxpayer's written
137 authorization for representation to the value adjustment board
138 clerk before any petition filed by that person is heard, for 1
139 year after imposition of such requirement by the value

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140 adjustment board. A power of attorney or written authorization
141 is valid for 1 assessment year, and a new power of attorney or
142 written authorization by the taxpayer is required for each
143 subsequent assessment year. A petition shall also describe the
144 property by parcel number and shall be filed as follows:

145 (d) The petition may be filed, as to valuation issues, at
146 any time during the taxable year on or before the 25th day
147 following the mailing of the notice by the property appraiser as
148 provided in subsection (1). With respect to an issue involving
149 the denial of an exemption, an agricultural or high-water
150 recharge classification application, an application for
151 classification as historic property used for commercial or
152 certain nonprofit purposes, or a deferral, the petition must be
153 filed at any time during the taxable year on or before the 30th
154 day following the mailing of the notice by the property
155 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
156 or s. 196.193 or notice by the tax collector under s. 197.2425.
157 If the petitioner identifies extenuating circumstances
158 demonstrating to the value adjustment board that the petitioner
159 was unable to file a petition in a timely manner, the petitioner
160 may file a petition within 60 days after the deadline. However,
161 the value adjustment board is not required to delay proceedings
162 for the 60-day timeframe and no late petition is authorized
163 after the value adjustment board has concluded its review of
164 petitions.

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165 Section 5. Paragraph (a) of subsection (2) of section
166 194.032, Florida Statutes, is amended to read:

167 194.032 Hearing purposes; timetable.-

168 (2) (a) The clerk of the governing body of the county shall
169 prepare a schedule of appearances before the board based on
170 petitions timely filed with him or her. The clerk shall notify
171 each petitioner of the scheduled time of his or her appearance
172 at least 25 calendar days before the day of the scheduled
173 appearance. The notice must indicate whether the petition has
174 been scheduled to be heard at a particular time or during a
175 block of time. If the petition has been scheduled to be heard
176 within a block of time, the beginning and ending of that block
177 of time must be indicated on the notice; however, as provided in
178 paragraph (b), a petitioner may not be required to wait for more
179 than a reasonable time, not to exceed 2 hours, after the
180 beginning of the block of time. The property appraiser must
181 provide a copy of the property record card containing
182 information relevant to the computation of the current
183 assessment, with confidential information redacted, to the
184 petitioner upon receipt of the petition from the clerk
185 regardless of whether the petitioner initiates evidence
186 exchange, unless the property record card is available online
187 from the property appraiser, in which case the property
188 appraiser must notify the petitioner that the property record
189 card is available online. The petitioner and the property

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190 appraiser may each reschedule the hearing a single time for good
191 cause. As used in this paragraph, the term "good cause" means
192 circumstances beyond the control of the person seeking to
193 reschedule the hearing which reasonably prevent the party from
194 having adequate representation at the hearing. Good cause does
195 not include being scheduled for two separate hearings in
196 different jurisdictions at the same time or date unless the
197 hearings involve the same petitioner or the property appraiser
198 and petitioner agree to reschedule the hearing. Before the value
199 adjustment board begins hearings for the roll year, the property
200 appraiser and the individual, agent, or legal entity that signed
201 the petition may identify up to 15 business days per roll year
202 for which they are unavailable for hearings. If the hearing is
203 rescheduled by the petitioner or the property appraiser, the
204 clerk shall notify the petitioner of the rescheduled time of his
205 or her appearance at least 15 calendar days before the day of
206 the rescheduled appearance, unless this notice is waived by both
207 parties.

208 Section 6. Subsection (1) of section 194.035, Florida
209 Statutes, is amended to read:

210 194.035 Special magistrates; property evaluators.—

211 (1) In counties having a population of more than 75,000,
212 the board shall appoint special magistrates for the purpose of
213 taking testimony and making recommendations to the board, which
214 recommendations the board may act upon without further hearing.

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215 These special magistrates may not be elected or appointed
216 officials or employees of the county but shall be selected from
217 a list of those qualified individuals who are willing to serve
218 as special magistrates. Employees and elected or appointed
219 officials of a taxing jurisdiction or of the state may not serve
220 as special magistrates. The clerk of the board shall annually
221 notify such individuals or their professional associations to
222 make known to them that opportunities to serve as special
223 magistrates exist. The Department of Revenue shall provide a
224 list of qualified special magistrates to any county with a
225 population of 75,000 or less. Subject to appropriation, the
226 department shall reimburse counties with a population of 75,000
227 or less for payments made to special magistrates appointed for
228 the purpose of taking testimony and making recommendations to
229 the value adjustment board pursuant to this section. The
230 department shall establish a reasonable range for payments per
231 case to special magistrates based on such payments in other
232 counties. Requests for reimbursement of payments outside this
233 range shall be justified by the county. If the total of all
234 requests for reimbursement in any year exceeds the amount
235 available pursuant to this section, payments to all counties
236 shall be prorated accordingly. If a county having a population
237 less than 75,000 does not appoint a special magistrate to hear
238 each petition, the person or persons designated to hear
239 petitions before the value adjustment board or the attorney

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240 appointed to advise the value adjustment board shall attend the
241 training provided pursuant to subsection (3), regardless of
242 whether the person would otherwise be required to attend, but
243 shall not be required to pay the tuition fee specified in
244 subsection (3). A special magistrate appointed to hear issues of
245 exemptions, classifications, and determinations that a change of
246 ownership, a change of ownership or control, or a qualifying
247 improvement has occurred shall be a member of The Florida Bar
248 with no less than 5 years' experience in the area of ad valorem
249 taxation. A special magistrate appointed to hear issues
250 regarding the valuation of real estate shall be a state
251 certified real estate appraiser with not less than 5 years'
252 experience in real property valuation. A special magistrate
253 appointed to hear issues regarding the valuation of tangible
254 personal property shall be a designated member of a nationally
255 recognized appraiser's organization with not less than 5 years'
256 experience in tangible personal property valuation. A special
257 magistrate need not be a resident of the county in which he or
258 she serves. A special magistrate may not represent a person
259 before the board in any tax year during which he or she has
260 served that board as a special magistrate. An appraisal
261 performed by a special magistrate may not be submitted as
262 evidence to the value adjustment board in any roll year during
263 which he or she has served that board as a special magistrate.
264 Before appointing a special magistrate, a value adjustment board

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265 shall verify the special magistrate's qualifications. The value
266 adjustment board shall ensure that the selection of special
267 magistrates is based solely upon the experience and
268 qualifications of the special magistrate and is not influenced
269 by the property appraiser. The special magistrate shall
270 accurately and completely preserve all testimony and, in making
271 recommendations to the value adjustment board, shall include
272 proposed findings of fact, conclusions of law, and reasons for
273 upholding or overturning the determination of the property
274 appraiser. The expense of hearings before magistrates and any
275 compensation of special magistrates shall be borne three-fifths
276 by the board of county commissioners and two-fifths by the
277 school board. When appointing special magistrates or when
278 scheduling special magistrates for specific hearings, the board,
279 the board attorney, and the board clerk may not consider the
280 dollar amount or percentage of any assessment reductions
281 recommended by any special magistrate in the current year or in
282 any previous year.

283 Section 7. Paragraph (a) of subsection (9) of section
284 196.011, Florida Statutes, is amended to read:

285 196.011 Annual application required for exemption.-

286 (9) (a) A county may, at the request of the property
287 appraiser and by a majority vote of its governing body, waive
288 the requirement that an annual application or statement be made
289 for exemption of property within the county after an initial

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290 application is made and the exemption granted. The waiver under
291 this subsection of the annual application or statement
292 requirement applies to all exemptions under this chapter except
293 the exemption under s. 196.1995. Notwithstanding such waiver,
294 refiling of an application or statement shall be required when
295 any property granted an exemption is sold or otherwise disposed
296 of, when the ownership changes in any manner, when the applicant
297 for homestead exemption ceases to use the property as his or her
298 homestead, or when the status of the owner changes so as to
299 change the exempt status of the property. In its deliberations
300 on whether to waive the annual application or statement
301 requirement, the governing body shall consider the possibility
302 of fraudulent exemption claims which may occur due to the waiver
303 of the annual application requirement. The owner of any property
304 granted an exemption who is not required to file an annual
305 application or statement shall notify the property appraiser
306 promptly whenever the use of the property or the status or
307 condition of the owner changes so as to change the exempt status
308 of the property. If any property owner fails to so notify the
309 property appraiser and the property appraiser determines that
310 for any year within the prior 10 years the owner was not
311 entitled to receive such exemption, the owner of the property is
312 subject to the taxes exempted as a result of such failure plus
313 15 percent interest per annum and a penalty of 50 percent of the
314 taxes exempted. Except for homestead exemptions controlled by s.

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315 196.161, the property appraiser making such determination shall
316 record in the public records of the county a notice of tax lien
317 against any property owned by that person or entity in the
318 county, and such property must be identified in the notice of
319 tax lien. Such property is subject to the payment of all taxes
320 and penalties. Such lien when filed shall attach to any
321 property, identified in the notice of tax lien, owned by the
322 person who illegally or improperly received the exemption. If
323 such person no longer owns property in that county but owns
324 property in some other county or counties in the state, the
325 property appraiser shall record a notice of tax lien in such
326 other county or counties, identifying the property owned by such
327 person or entity in such county or counties, and it shall become
328 a lien against such property in such county or counties. The
329 property appraiser shall waive the unpaid penalties and interest
330 if the property appraiser determines that the person qualified
331 for the exemption at the time the application was filed, the
332 person acted in good faith, and that, other than improperly
333 receiving the tax savings, the person did not receive an
334 additional financial benefit, such as a rental payment or other
335 income. The property appraiser may not waive the penalty or
336 interest if the person claimed a property tax exemption or
337 reduction predicated on the homestead exemptions provided in
338 Article VII, Section 6 of the Florida Constitution on another
339 property.

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340 Section 8. Subsection (9) of section 196.075, Florida
341 Statutes, is amended to read:

342 196.075 Additional homestead exemption for persons 65 and
343 older.-

344 (9) (a) If the property appraiser determines that for any
345 year within the immediately previous 10 years a person who was
346 not entitled to the additional homestead exemption under this
347 section was granted such an exemption, the property appraiser
348 shall serve upon the owner a notice of intent to record in the
349 public records of the county a notice of tax lien against any
350 property owned by that person in the county, and that property
351 must be identified in the notice of tax lien. Any property that
352 is owned by the taxpayer and is situated in this state is
353 subject to the taxes exempted by the improper homestead
354 exemption, plus a penalty of 50 percent of the unpaid taxes for
355 each year and interest at a rate of 15 percent per annum. The
356 property appraiser shall waive the unpaid penalties and interest
357 if the property appraiser determines that the person qualified
358 for the exemption at the time the application was filed, the
359 person acted in good faith, and that, other than improperly
360 receiving the tax savings, the person did not receive an
361 additional financial benefit, such as a rental payment or other
362 income. The property appraiser may not waive the penalty or
363 interest if the person claimed a property tax exemption or
364 reduction predicated on the homestead exemptions provided in

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365 Article VII, Section 6, of the Florida Constitution on another
366 property.

367 (b) However, if such an exemption is improperly granted as
368 a result of a clerical mistake or an omission by the property
369 appraiser, the person who improperly received the exemption may
370 not be assessed a penalty and interest.

371 (c) Before any such lien may be filed, the owner must be
372 given 30 days within which to pay the taxes, penalties, and
373 interest. Such a lien is subject to the procedures and
374 provisions set forth in s. 196.161(3).

375 Section 9. Subsection (4) of section 196.183, Florida
376 Statutes, is amended to read:

377 196.183 Exemption for tangible personal property.-

378 (4) Owners of property ~~previously~~ assessed by the property
379 appraiser without a return being filed may, at the option of the
380 property appraiser, qualify for the exemption under this section
381 without filing an initial return.

382 Section 10. Subsection (1) of section 196.202, Florida
383 Statutes, is amended to read:

384 196.202 Property of widows, widowers, blind persons, and
385 persons totally and permanently disabled.-

386 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
387 widower, blind person, or totally and permanently disabled
388 person who is a bona fide resident of this state is exempt from
389 taxation. As used in this section, the term "totally and

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390 permanently disabled person" means a person who is currently
391 certified by a physician licensed in this state, by the United
392 States Department of Veterans Affairs or its predecessor, or by
393 the Social Security Administration to be totally and permanently
394 disabled.

395 Section 11. Section 200.069, Florida Statutes, is amended
396 to read:

397 200.069 Notice of proposed property taxes and non-ad
398 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
399 appraiser, in the name of the taxing authorities and local
400 governing boards levying non-ad valorem assessments within his
401 or her jurisdiction and at the expense of the county, shall
402 prepare and deliver by first-class mail to each taxpayer to be
403 listed on the current year's assessment roll a notice of
404 proposed property taxes, which notice shall contain the elements
405 and use the format provided in the following form.

406 Notwithstanding the provisions of s. 195.022, no county officer
407 shall use a form other than that provided herein. The Department
408 of Revenue may adjust the spacing and placement on the form of
409 the elements listed in this section as it considers necessary
410 based on changes in conditions necessitated by various taxing
411 authorities. If the elements are in the order listed, the
412 placement of the listed columns may be varied at the discretion
413 and expense of the property appraiser, and the property
414 appraiser may use printing technology and devices to complete

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415 the form, the spacing, and the placement of the information in
416 the columns. In addition, the property appraiser may only
417 include in the mailing of the notice of ad valorem taxes and
418 non-ad valorem assessments additional statements explaining any
419 item on the notice. A county officer may use a form other than
420 that provided by the department for purposes of this part, but
421 only if his or her office pays the related expenses and he or
422 she obtains prior written permission from the executive director
423 of the department; however, a county officer may not use a form
424 the substantive content of which is at variance with the form
425 prescribed by the department. The county officer may continue to
426 use such an approved form until the law that specifies the form
427 is amended or repealed or until the officer receives written
428 disapproval from the executive director.

429 (1) The first page of the notice shall read:

430 NOTICE OF PROPOSED PROPERTY TAXES

431 DO NOT PAY—THIS IS NOT A BILL

432 The taxing authorities which levy property taxes against
433 your property will soon hold PUBLIC HEARINGS to adopt budgets
434 and tax rates for the next year.

435 The purpose of these PUBLIC HEARINGS is to receive opinions
436 from the general public and to answer questions on the proposed
437 tax change and budget PRIOR TO TAKING FINAL ACTION.

438 Each taxing authority may AMEND OR ALTER its proposals at
439 the hearing.

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440 (2) (a) The notice shall include a brief legal description
441 of the property, the name and mailing address of the owner of
442 record, and the tax information applicable to the specific
443 parcel in question. The information shall be in columnar form.
444 There shall be seven column headings which shall read: "Taxing
445 Authority," "Your Property Taxes Last Year," "Last Year's
446 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
447 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
448 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
449 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
450 and Budget Will Be Held:."

451 (b) As used in this section, the term "last year's
452 adjusted tax rate" means the rolled-back rate calculated
453 pursuant to s. 200.065(1).

454 (3) There shall be under each column heading an entry for
455 the county; the school district levy required pursuant to s.
456 1011.60(6); other operating school levies; the municipality or
457 municipal service taxing unit or units in which the parcel lies,
458 if any; the water management district levying pursuant to s.
459 373.503; the independent special districts in which the parcel
460 lies, if any; and for all voted levies for debt service
461 applicable to the parcel, if any.

462 (4) For each entry listed in subsection (3), there shall
463 appear on the notice the following:

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464 (a) In the first column, a brief, commonly used name for
465 the taxing authority or its governing body. The entry in the
466 first column for the levy required pursuant to s. 1011.60(6)
467 shall be "By State Law." The entry for other operating school
468 district levies shall be "By Local Board." Both school levy
469 entries shall be indented and preceded by the notation "Public
470 Schools:". For each voted levy for debt service, the entry shall
471 be "Voter Approved Debt Payments."

472 (b) In the second column, the gross amount of ad valorem
473 taxes levied against the parcel in the previous year. If the
474 parcel did not exist in the previous year, the second column
475 shall be blank.

476 (c) In the third column, last year's adjusted tax rate or,
477 in the case of voted levies for debt service, the tax rate
478 previously authorized by referendum.

479 (d) In the fourth column, the gross amount of ad valorem
480 taxes which will apply to the parcel in the current year if each
481 taxing authority levies last year's adjusted tax rate or, in the
482 case of voted levies for debt service, the amount previously
483 authorized by referendum.

484 (e) In the fifth column, the tax rate that each taxing
485 authority must levy against the parcel to fund the proposed
486 budget or, in the case of voted levies for debt service, the tax
487 rate previously authorized by referendum.

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488 (f) In the sixth column, the gross amount of ad valorem
489 taxes that must be levied in the current year if the proposed
490 budget is adopted.

491 (g) In the seventh column, the date, the time, and a brief
492 description of the location of the public hearing required
493 pursuant to s. 200.065(2)(c).

494 (5) Following the entries for each taxing authority, a
495 final entry shall show: in the first column, the words "Total
496 Property Taxes:" and in the second, fourth, and sixth columns,
497 the sum of the entries for each of the individual taxing
498 authorities. The second, fourth, and sixth columns shall,
499 immediately below said entries, be labeled Column 1, Column 2,
500 and Column 3, respectively. Below these labels shall appear, in
501 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

502 (6) (a) The second page of the notice shall state the
503 parcel's market value and for each taxing authority that levies
504 an ad valorem tax against the parcel:

505 1. The assessed value, value of exemptions, and taxable
506 value for the previous year and the current year.

507 2. Each assessment reduction and exemption applicable to
508 the property, including the value of the assessment reduction or
509 exemption and tax levies to which they apply.

510 (b) The reverse side of the second page shall contain
511 definitions and explanations for the values included on the
512 front side.

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513 (7) The following statement shall appear after the values
514 listed on the front of the second page:

515 If you feel that the market value of your property is
516 inaccurate or does not reflect fair market value, or if you are
517 entitled to an exemption or classification that is not reflected
518 above, contact your county property appraiser at ...(phone
519 number)... or ...(location)....

520 If the property appraiser's office is unable to resolve the
521 matter as to market value, classification, or an exemption, you
522 may file a petition for adjustment with the Value Adjustment
523 Board. Petition forms are available from the county property
524 appraiser and must be filed ON OR BEFORE ...(date)....

525 (8) The reverse side of the first page of the form shall
526 read:

EXPLANATION

527 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

528 This column shows the taxes that applied last year to your
529 property. These amounts were based on budgets adopted last year
530 and your property's previous taxable value.

531 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

532 This column shows what your taxes will be this year IF EACH
533 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
534 amounts are based on last year's budgets and your current
535 assessment.

536 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

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538 This column shows what your taxes will be this year under the
539 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
540 proposal is NOT final and may be amended at the public hearings
541 shown on the front side of this notice. The difference between
542 columns 2 and 3 is the tax change proposed by each local taxing
543 authority and is NOT the result of higher assessments.

544 *Note: Amounts shown on this form do NOT reflect early payment
545 discounts you may have received or may be eligible to receive.
546 (Discounts are a maximum of 4 percent of the amounts shown on
547 this form.)

548 (9) The bottom portion of the notice shall further read in
549 bold, conspicuous print:

550 "Your final tax bill may contain non-ad valorem assessments
551 which may not be reflected on this notice such as assessments
552 for roads, fire, garbage, lighting, drainage, water, sewer, or
553 other governmental services and facilities which may be levied
554 by your county, city, or any special district."

555 (10) (a) If requested by the local governing board levying
556 non-ad valorem assessments and agreed to by the property
557 appraiser, the notice specified in this section may contain a
558 notice of proposed or adopted non-ad valorem assessments. If so
559 agreed, the notice shall be titled:

560 NOTICE OF PROPOSED PROPERTY TAXES
561 AND PROPOSED OR ADOPTED

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NON-AD VALOREM ASSESSMENTS

DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately 1/8-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.

3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form,

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586 accompanied by directions as to which office to contact for
587 particular questions or problems.

588 (b) If the notice includes all adopted non-ad valorem
589 assessments, the provisions contained in subsection (9) shall
590 not be placed on the notice.

591 Section 12. This act shall take effect July 1, 2017.

592

593 -----

594 **T I T L E A M E N D M E N T**

595 Remove everything before the enacting clause and insert:

596

597 A bill to be entitled

598 An act relating to property taxes; amending s. 95.18, F.S.;
599 providing that a possessor of real property for 7 years
600 must pay all delinquent taxes prior to claiming adverse
601 possession; amending ss. 193.155, 193.703, 196.011, and
602 196.075, F.S.; providing criteria under which a property
603 appraiser must waive unpaid penalties and interest for
604 improper nonpayment or reduction of payment of ad valorem
605 taxes by certain property owners claiming a homestead
606 exemption; providing criteria under which a property
607 appraiser may not waive penalties and interest; amending s.
608 194.011, F.S.; providing circumstances and timeframes under
609 which a person may file a petition late to a value
610 adjustment board; amending s. 194.032, F.S.; specifying

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611 situations under which the term "good cause" does not apply
612 in rescheduling a hearing before a value adjustment board;
613 amending s. 194.035, F.S.; specifying the circumstances
614 under which a special magistrate's appraisal may not be
615 submitted as evidence to a value adjustment board; amending
616 s. 196.183, F.S.; revising a provision authorizing a
617 property appraiser to exempt certain tangible personal
618 property from ad valorem taxation without filing an initial
619 return; amending s. 196.202, F.S.; revising the value of
620 property owned by certain persons that is exempt from
621 taxation; amending s. 200.069, F.S.; authorizing property
622 appraisers to include certain information in the notice of
623 ad valorem taxes and non-ad valorem assessments; providing
624 an effective date.