

By the Committee on General Government Appropriations and  
Representative K. Pruitt

1                                   A bill to be entitled  
2           An act relating to ad valorem assessment;  
3           amending s. 194.011, F.S.; prohibiting  
4           petitions to the value adjustment board from  
5           being filed by certain taxpayers; amending s.  
6           194.171, F.S.; providing a time limit for the  
7           filing of actions in circuit court to contest a  
8           tax assessment by such taxpayers; requiring  
9           such taxpayers to include with the good faith  
10          payment required prior to such an action a good  
11          faith estimate of the taxable value of the  
12          property involved in the action; amending s.  
13          200.065, F.S.; providing for the exclusion of a  
14          certain sum related to such court actions from  
15          the taxable value certified for millage  
16          purposes; revising provisions relating to  
17          administrative adjustments of millage rates to  
18          allow for deduction of any adjustments for such  
19          court actions; amending s. 200.069, F.S.;  
20          revising the notice of proposed property taxes  
21          and adopted non-ad valorem assessments to  
22          include notice that such taxpayers must file an  
23          action in circuit court rather than a petition  
24          with the value adjustment board to contest the  
25          market value of their property appearing in  
26          such notice; amending s. 236.081, F.S.,  
27          relating to the Florida Education Finance  
28          Program; revising the computation of district  
29          required local effort with respect to  
30          recomputation based on adjustment resulting  
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1 from such court actions; providing an effective  
2 date.

3

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

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6 Section 1. Paragraph (d) of subsection (3) of section  
7 194.011, Florida Statutes, is amended to read:

8

8 194.011 Assessment notice; objections to  
9 assessments.--

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(3) A petition to the value adjustment board shall  
11 describe the property by parcel number and shall be filed as  
12 follows:

13

(d) The petition may be filed, as to valuation issues,  
14 at any time during the taxable year on or before the 25th day  
15 following the mailing of notice by the property appraiser as  
16 provided in subsection (1). With respect to an issue involving  
17 the denial of an exemption, an agricultural or high-water  
18 recharge classification application, or a deferral, the  
19 petition must be filed at any time during the taxable year on  
20 or before the 30th day following the mailing of the notice by  
21 the property appraiser under s. 193.461, s. 193.625, or s.  
22 196.193 or notice by the tax collector under s. 197.253. A  
23 petition to the value adjustment board may not be filed as to  
24 any assessment in which the property appraiser's assessed  
25 value is in excess of the amount listed in s. 194.171(2)(b).

26

Section 2. Subsections (2) and (3) of section 194.171,  
27 Florida Statutes, are amended to read:

28

194.171 Circuit court to have original jurisdiction in  
29 tax cases.--

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(2) No action shall be brought to contest a tax  
31 assessment:

1       (a) After 60 days from the date the assessment being  
2 contested is certified for collection under s. 193.122(2), or  
3 after 60 days from the date a decision is rendered concerning  
4 such assessment by the value adjustment board if a petition  
5 contesting the assessment had not received final action by the  
6 value adjustment board prior to extension of the roll under s.  
7 197.323; or

8       (b) After 45 days from the date the notice is sent  
9 under s. 200.069 where the disputed amount of the property  
10 appraiser's assessed value is in excess of 3 percent of the  
11 total nonexempt assessment roll.

12       (3) Before an action to contest a tax assessment may  
13 be brought, the taxpayer shall pay to the collector not less  
14 than the amount of the tax which the taxpayer admits in good  
15 faith to be owing. A taxpayer filing an action under paragraph  
16 (2)(b) shall include with such payment a good faith estimate  
17 of the taxable value of the property involved in the action.

18 The collector shall issue a receipt for the payment, and the  
19 receipt shall be filed with the complaint. Notwithstanding the  
20 provisions of chapter 197, payment of the taxes the taxpayer  
21 admits to be due and owing and the timely filing of an action  
22 pursuant to this section shall suspend all procedures for the  
23 collection of taxes prior to final disposition of the action.

24       Section 3. Subsection (5) of section 200.065, Florida  
25 Statutes, is amended to read:

26       200.065 Method of fixing millage.--

27       (5) Prior to extension of the rolls pursuant to s.  
28 193.122, the property appraiser shall notify each taxing  
29 authority of the aggregate change in the assessment roll, if  
30 any, from that certified pursuant to subsection (1),  
31 including, but not limited to, those changes which result from

1 actions by the value adjustment board or from corrections of  
2 errors in the assessment roll. Furthermore, the sum of the  
3 differences between the taxable value and the good faith  
4 estimates of taxable value of all actions filed pursuant to s.  
5 194.171(2)(b) shall be reported separately and shall also be  
6 subtracted from the taxable value certified pursuant to  
7 subsection (1). Municipalities, counties, school boards, and  
8 water management districts may adjust administratively their  
9 adopted millage rate without a public hearing if the taxable  
10 value within the jurisdiction of the taxing authority as  
11 certified pursuant to subsection (1) is at variance by more  
12 than 1 percent with the taxable value shown on the roll to be  
13 extended, less any adjustment for actions pursuant to s.  
14 194.171(2)(b). Any other taxing authority may adjust  
15 administratively its adopted millage rate without a public  
16 hearing if the taxable value within the jurisdiction of the  
17 taxing authority as certified pursuant to subsection (1) is at  
18 variance by more than 3 percent with the taxable value shown  
19 on the roll to be extended, less any adjustment for actions  
20 pursuant to s. 194.171(2)(b). The adjustment shall be such  
21 that the taxes computed by applying the adopted rate against  
22 the certified taxable value are equal to the taxes computed by  
23 applying the adjusted adopted rate to the adjusted taxable  
24 value on the roll to be extended. However, no adjustment  
25 shall be made to levies required by law to be a specific  
26 millage amount. Not later than 3 days after receipt of  
27 notification pursuant to this subsection, each affected taxing  
28 authority shall certify to the property appraiser its adjusted  
29 adopted rate. Failure to so certify shall constitute waiver of  
30 the adjustment privilege.  
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1 Section 4. Subsection (8) of section 200.069, Florida  
2 Statutes, is amended to read:

3 200.069 Notice of proposed property taxes and adopted  
4 non-ad valorem assessments.--Pursuant to s. 200.065(2)(b), the  
5 property appraiser, in the name of the taxing authorities and  
6 local governing boards levying non-ad valorem assessments  
7 within his or her jurisdiction and at the expense of the  
8 county, shall prepare and deliver by first-class mail to each  
9 taxpayer to be listed on the current year's assessment roll a  
10 notice of proposed property taxes, which notice shall be in  
11 substantially the following form. Notwithstanding the  
12 provisions of s. 195.022, no county officer shall use a form  
13 other than that provided by the department for this purpose,  
14 except as provided in subsection (11) and s. 200.065(13).

15 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
19 Your Property				
20 Value Last				
21 Year	\$.....	\$.....	\$.....	\$.....
22 Your Property				
23 Value This				
24 Year	\$.....	\$.....	\$.....	\$.....

25  
26 If you feel that the market value of your property is  
27 inaccurate or does not reflect fair market value, contact your  
28 county property appraiser at ...(phone number)... or  
29 ...(location)....

30 If the property appraiser's office is unable to resolve  
31 the matter as to market value, you may file a petition for

1 adjustment with the Value Adjustment Board. Petition forms  
2 are available from the county property appraiser and must be  
3 filed ON OR BEFORE ...(date).... If your assessed value is in  
4 excess of \$...., you do not have the right to file a petition  
5 with the Value Adjustment Board, but may file an action in  
6 circuit court on or before ...(date)..., within 45 days after  
7 the mailing date of this notice.

8 Section 5. Subsection (4) of section 236.081, Florida  
9 Statutes, is amended to read:

10 236.081 Funds for operation of schools.--If the annual  
11 allocation from the Florida Education Finance Program to each  
12 district for operation of schools is not determined in the  
13 annual appropriations act or the substantive bill implementing  
14 the annual appropriations act, it shall be determined as  
15 follows:

16 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL  
17 EFFORT.--The Legislature shall prescribe the aggregate  
18 required local effort for all school districts collectively as  
19 an item in the General Appropriations Act for each fiscal  
20 year. The amount that each district shall provide annually  
21 toward the cost of the Florida Education Finance Program for  
22 kindergarten through grade 12 programs shall be calculated as  
23 follows:

24 (a) Estimated taxable value calculations.--

25 1.a. Not later than 2 working days prior to July 19,  
26 the Department of Revenue shall certify to the Commissioner of  
27 Education its most recent estimate of the taxable value for  
28 school purposes in each school district and the total for all  
29 school districts in the state for the current calendar year  
30 based on the latest available data obtained from the local  
31 property appraisers. Not later than July 19, the commissioner

1 shall compute a millage rate, rounded to the next highest one  
2 one-thousandth of a mill, which, when applied to 95 percent of  
3 the estimated state total taxable value for school purposes,  
4 would generate the prescribed aggregate required local effort  
5 for that year for all districts. The commissioner shall  
6 certify to each district school board the millage rate,  
7 computed as prescribed in this subparagraph, as the minimum  
8 millage rate necessary to provide the district required local  
9 effort for that year.

10           b. For the 1997-1998 fiscal year only, the General  
11 Appropriations Act may direct the computation of the statewide  
12 adjusted aggregate amount for required local effort for all  
13 school districts collectively from ad valorem taxes to ensure  
14 that no school district's revenue from required local effort  
15 millage will produce more than 90 percent of the district's  
16 total Florida Education Finance Program calculation, and the  
17 adjustment of the required local effort millage rate of each  
18 district that produces more than 90 percent of its total  
19 Florida Education Finance Program entitlement to a level that  
20 will produce only 90 percent of its total Florida Education  
21 Finance Program entitlement. This sub-subparagraph is  
22 repealed on July 1, 1998, unless enacted in other legislation.

23           2. As revised data are received from property  
24 appraisers, the Department of Revenue shall amend the  
25 certification of the estimate of the taxable value for school  
26 purposes. The Commissioner of Education, in administering the  
27 provisions of subparagraph (10)(a)2., shall use the most  
28 recent taxable value for the appropriate year.

29           (b) Final calculation.--

30           1. The Department of Revenue shall, upon receipt of  
31 the official final assessed value of property from each of the

1 property appraisers, certify to the commissioner the taxable  
2 value total for school purposes in each school district,  
3 subject to the provisions of paragraph (d). The commissioner  
4 shall use the official final taxable value for school purposes  
5 for each school district in the final calculation of the  
6 annual K-12 Florida Education Finance Program allocations.

7         2. For the purposes of this paragraph, the official  
8 final taxable value for school purposes shall be the taxable  
9 value for school purposes on which the tax bills are computed  
10 and mailed to the taxpayers, adjusted to reflect final  
11 administrative actions of value adjustment boards and judicial  
12 decisions pursuant to part I of chapter 194. By September 1 of  
13 each year, the Department of Revenue shall certify to the  
14 commissioner the official prior year final taxable value for  
15 school purposes. For each county that has not submitted a  
16 revised tax roll reflecting final value adjustment board  
17 actions and final judicial decisions, the Department of  
18 Revenue shall certify the most recent revision of the official  
19 taxable value for school purposes. The certified value shall  
20 be the final taxable value for school purposes and no further  
21 adjustments shall be made, except those made pursuant to  
22 subparagraph (10)(a)2.

23         (c) Equalization of required local effort.--

24         1. The Department of Revenue shall include with its  
25 certifications provided pursuant to paragraph (a) its most  
26 recent determination of the assessment level of the prior  
27 year's assessment roll for each county and for the state as a  
28 whole.

29         2. The commissioner shall adjust the required local  
30 effort millage of each district for the current year, computed  
31 pursuant to paragraph (a), as follows:



1           a. The equalization factor for the prior year's  
2 assessment roll of each district shall be multiplied by 95  
3 percent of the taxable value for school purposes shown on that  
4 roll and by the prior year's required local-effort millage,  
5 exclusive of any equalization adjustment made pursuant to this  
6 paragraph. The dollar amount so computed shall be the  
7 additional required local effort for equalization for the  
8 current year.

9           b. Such equalization factor shall be computed as the  
10 quotient of the prior year's assessment level of the state as  
11 a whole divided by the prior year's assessment level of the  
12 county, from which quotient shall be subtracted 1.

13           c. The dollar amount of additional required local  
14 effort for equalization for each district shall be converted  
15 to a millage rate, based on 95 percent of the current year's  
16 taxable value for that district, and added to the required  
17 local effort millage determined pursuant to paragraph (a).

18           3. Notwithstanding the limitations imposed pursuant to  
19 s. 236.25(1), the total required local-effort millage,  
20 including additional required local effort for equalization,  
21 shall be an amount not to exceed 10 minus the maximum millage  
22 allowed as nonvoted discretionary millage, exclusive of  
23 millage authorized pursuant to s. 236.25(2). Nothing herein  
24 shall be construed to allow a millage in excess of that  
25 authorized in s. 9, Art. VII of the State Constitution.

26           4. For the purposes of this chapter, the term  
27 "assessment level" means the value-weighted mean assessment  
28 ratio for the county or state as a whole, as determined  
29 pursuant to s. 195.096, or as subsequently adjusted. In the  
30 event a court has adjudicated that the department failed to  
31 establish an accurate estimate of an assessment level of a

1 county and recomputation resulting in an accurate estimate  
2 based upon the evidence before the court was not possible,  
3 that county shall be presumed to have an assessment level  
4 equal to that of the state as a whole.

5 5. If, in the prior year, taxes were levied against an  
6 interim assessment roll pursuant to s. 193.1145, the  
7 assessment level and prior year's nonexempt assessed valuation  
8 used for the purposes of this paragraph shall be those of the  
9 interim assessment roll.

10 ~~(d) Exclusion.--In those instances in which:~~

11 1. ~~There is litigation either attacking the authority~~  
12 ~~of the property appraiser to include certain property on the~~  
13 ~~tax assessment roll as taxable property or contesting the~~  
14 ~~assessed value of certain property on the tax assessment roll;~~  
15 ~~and~~

16 2. ~~The assessed value of the property in contest~~  
17 ~~involves more than 10 percent of the total nonexempt~~  
18 ~~assessment roll;~~

19  
20 ~~the assessed value of the property in contest shall be~~  
21 ~~excluded from the taxable value for school purposes for~~  
22 ~~purposes of computing the district required local effort.~~

23 (d)(e) Recomputation.--Following final adjudication of  
24 any litigation on the basis of which an adjustment in taxable  
25 value was made pursuant to ss. 194.171 and 200.065(5)  
26 paragraph (d), the department shall recompute the required  
27 local effort for each district for each year affected by such  
28 adjustments, utilizing taxable values approved by the court,  
29 and shall adjust subsequent allocations to such districts  
30 accordingly.

