

STORAGE NAME: h1885s1z.rpp  
DATE: May 16, 2000

**\*\*FAILED TO PASS THE LEGISLATURE\*\***

**HOUSE OF REPRESENTATIVES  
AS REVISED BY THE COMMITTEE ON  
REAL PROPERTY AND PROBATE  
FINAL ANALYSIS**

**BILL #:** CS/HB 1885

**RELATING TO:** Property Rights

**SPONSOR(S):** Committee on Real Property & Probate and Representative Maygarden

**TIED BILL(S):** none

**ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:**

- (1) REAL PROPERTY & PROBATE YEAS 7 NAYS 0
  - (2) GOVERNMENTAL RULES & REGULATIONS YEAS 7 NAYS 0
  - (3) FINANCE & TAXATION (W/D)
  - (4)
  - (5)
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**I. SUMMARY:**

CS/HB 1885 creates a Florida Taxpayer's Bill of Rights for property taxes and assessments, and provides that this bill of rights "compiles, in one document, brief but comprehensive statements that summarize the rights and obligations" of government and taxpayers. This bill also provides that rights set forth in the Bill of Rights "are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue."

This bill does not appear to have a fiscal impact on state or local government.

On April 27, 2000, the House, on second reading, adopted one amendment to CS/HB 1885 which clarified language of the Florida Taxpayer's Bill of Rights (HJ 851). On May 2, 2000, the House, on third reading, adopted 3 amendments which amend s. 497.345, F.S., to provide that certain local governments may not maintain certain abandoned cemeteries; amend s. 197.182, F.S., to provide taxpayer rights in certain tax refunds; amend s. 196.1975, F.S., to provide an ad valorem tax exemption for homes for the aged; and create s. 196.2002, F.S., to provide an ad valorem tax exemption for nonprofit water and wastewater systems (HJ 1370-1372).

**On May 5, 2000, CS/HB 1885, Second Engrossed, died on the Senate calendar, however, Section 5 (creating The Florida Taxpayer's Bill of Rights) of CS/HB 1885, Second Engrossed, passed both houses in Section 15 of HB 509, Second Engrossed; Section 2 (amending s. 197.182, F.S.) of CS/HB 1885, Second Engrossed, passed both houses in Section 1 of HB 509, Second Engrossed; and Section 4 (creating s. 196.2002, F.S.) of CS/HB 1885, Second Engrossed, passed both houses in Section 1 of HB 2433, Second Engrossed.**

II. SUBSTANTIVE ANALYSIS:

A. DOES THE BILL SUPPORT THE FOLLOWING PRINCIPLES:

- |                                   |                              |                             |   |
|-----------------------------------|------------------------------|-----------------------------|---|
| 1. <u>Less Government</u>         | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 2. <u>Lower Taxes</u>             | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 3. <u>Individual Freedom</u>      | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 4. <u>Personal Responsibility</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 5. <u>Family Empowerment</u>      | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |

For any principle that received a "no" above, please explain:

B. PRESENT SITUATION:

Government and taxpayers have certain rights and obligations under tax laws regarding property tax assessment and collection, which rights and responsibilities are found throughout the tax codes.

The Florida Constitution provides that "the legislature shall prescribe and adopt a Taxpayers' Bill of Rights that, in clear and concise language, sets forth taxpayers' rights and responsibilities and government's responsibilities to deal fairly with taxpayers under the laws of this state".<sup>1</sup> There is a "Florida Taxpayer's Bill of Rights" in s. 213.015, F.S., but that Bill of Rights does not specifically refer to taxpayer rights regarding property tax assessment and collections.

C. EFFECT OF PROPOSED CHANGES:

This bill creates a Florida Taxpayer's Bill of Rights for property taxes and assessments. This bill specifically provides that this bill of rights "compiles, in one document, brief but comprehensive statements that summarize the rights and obligations" of government and taxpayers. This bill provides that the rights set forth "are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue."

D. SECTION-BY-SECTION ANALYSIS:

See "Present Situation" and "Effect of Proposed Changes".

III. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

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<sup>1</sup> Art. I, s. 25, Fla.Const.

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

This bill does not require counties or municipalities to spend funds or to take an action requiring the expenditure of funds.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

This bill does not reduce the authority that municipalities or counties have to raise revenues in the aggregate.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

This bill does not reduce the percentage of a state tax shared with counties or municipalities.

V. COMMENTS:

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

None.

C. OTHER COMMENTS:

HB 1885 was drafted by the Ad Valorem Tax Task Force of Florida TaxWatch, Inc. Their explanation of the need for this bill is as follows:<sup>2</sup>

Florida TaxWatch created the Ad Valorem Tax Task Force to examine the myriad laws and regulations governing property taxation in Florida to determine if taxpayer rights and responsibilities are adequate, reasonable and sufficiently explained.

The Task Force concluded that the basic system is a good one and contains many worthwhile taxpayers safeguards. However, the law is complex and confusing. The establishment of a bill of rights would help remedy this and is the logical first step in ensuring the rights of taxpayers are adequate and protected.

The law governing ad valorem taxation is long and complex, covering six chapters in the *Florida Statutes*, and is difficult for the lay person to navigate. It is becoming longer and more complex with each legislative session. Much of it was written long ago and parts might be outdated or even unnecessary.

The Task Force recommends the enactment of an Ad Valorem Taxpayers Bill of Rights to codify the rights available to taxpayers in one statutory location in plain, understandable language. ***Although there are certainly areas that could be improved, the proposed bill of rights would make no substantive changes to current law.***

The Bill of Rights was organized into three main sections: 1) Right to know; 2) Right to due process; and 3) Right to redress. There also is a fourth section dealing with confidentiality of taxpayer information.

The preamble was modeled directly after the general Taxpayer Bill of Rights (Section 213.105, F.S.) with modifications to make it applicable to property taxes.

The Task Force recommends that the Florida Department of Revenue produce a taxpayer information pamphlet to be made available to property appraisers and other outlets for distribution to the public. The pamphlet should include information such as summary of rights, important dates, frequently asked questions and who to contact for various property tax related information. [emphasis added]

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<sup>2</sup> Report by The Florida TaxWatch Ad Valorem Tax Task Force, undated but received by the Committee on Real Property & Probate on March 21, 2000.

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**VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:**

On March 29, 2000, the Committee on Real Property and Probate adopted a "strike everything after the enacting clause" amendment, which made technical corrections to the bill text. This bill, as amended, was reported favorably as a committee substitute.

On April 27, 2000, the House, on second reading, adopted one amendment to CS/HB 1885 which clarifies language of the Florida Taxpayer's Bill of Rights (HJ 851). On May 2, 2000, the House, on third reading, adopted 3 amendments which: amend s. 497.345, F.S., to provide that certain local governments may not maintain certain abandoned cemeteries; amend s. 197.182, F.S., to provide taxpayer rights in certain tax refunds; amend s. 196.1975, F.S., to provide an ad valorem tax exemption for homes for the aged; and create s. 196.2002, F.S., to provide an ad valorem tax exemption for nonprofit water and wastewater systems (HJ 1370-1372).

**VII. SIGNATURES:**

**COMMITTEE ON REAL PROPERTY & PROBATE:**

Prepared by:

Staff Director:

Nathan L. Bond, J.D.

J. Marleen Ahearn, Ph.D., J.D.

**AS REVISED BY THE COMMITTEE ON GOVERNMENTAL RULES & REGULATIONS:**

Prepared by:

Staff Director:

Shari Z. Whittier

David M. Greenbaum

**FINAL ANALYSIS PREPARED BY THE COMMITTEE ON REAL PROPERTY AND PROBATE:**

Prepared by:

Staff Director:

Nathan L. Bond, J.D.

J. Marleen Ahearn, Ph.D., J.D.