

By the Committee on Real Property & Probate and
Representative Maygarden

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 creating s. 192.0105, F.S.; creating the
4 Florida Taxpayer's Bill of Rights for property
5 taxes and assessments, which compiles taxpayer
6 rights as found in the Florida Statutes and
7 rules of the Department of Revenue, including
8 the right to know, the right to due process,
9 the right to redress, and the right to
10 confidentiality; providing an effective date.

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

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14 Section 1. Section 192.0105, Florida Statutes, is
15 created to read:

16 192.0105 Taxpayer rights.--There is created a Florida
17 Taxpayer's Bill of Rights for property taxes and assessments
18 to guarantee that the rights, privacy, and property of the
19 taxpayers of this state are adequately safeguarded and
20 protected during tax levy, assessment, collection, and
21 enforcement processes administered under the revenue laws of
22 this state. The Taxpayer's Bill of Rights compiles, in one
23 document, brief but comprehensive statements that summarize
24 the rights and obligations of the property appraisers, tax
25 collectors, clerks of the court, local governing boards,
26 Department of Revenue, and taxpayers. The rights afforded
27 taxpayers to assure that their privacy and property are
28 safeguarded and protected during tax levy, assessment, and
29 collection are available only insofar as they are implemented
30 in other parts of the Florida Statutes or rules of the
31 Department of Revenue. The rights so guaranteed to state

1 taxpayers in the Florida Statutes and the departmental rules
2 include:
3 (1) THE RIGHT TO KNOW.--
4 (a) The right to be mailed notice of proposed property
5 taxes and proposed or adopted non-ad valorem assessments (see
6 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
7 200.069). The notice must also inform the taxpayer that the
8 final tax bill may contain additional non-ad valorem
9 assessments (see s. 200.069(12)).
10 (b) The right to notification of a public hearing on
11 each taxing authority's tentative budget and proposed millage
12 rate and advertisement of a public hearing to finalize the
13 budget and adopt a millage rate (see s. 200.065(2)(c) and
14 (d)).
15 (c) The right to advertised notice of the amount by
16 which the tentatively adopted millage rate results in taxes
17 that exceed the previous year's taxes (see s. 200.065(2)(d)
18 and (3)). The right to notification by first-class mail of a
19 comparison of the amount of the taxes to be levied from the
20 proposed millage rate under the tentative budget change,
21 compared to the previous year's taxes, and also compared to
22 the taxes that would be levied if no budget change is made
23 (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).
24 (d) The right that the adopted millage rate will not
25 exceed the tentatively adopted millage rate. If the tentative
26 rate exceeds the proposed rate, each taxpayer shall be mailed
27 notice comparing his or her taxes under the tentatively
28 adopted millage rate to the taxes under the previously
29 proposed rate, before a hearing to finalize the budget and
30 adopt millage (see s. 200.065(2)(d)).
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1 (e) The right to be sent notice by first-class mail of
2 a non-ad valorem assessment hearing at least 20 days before
3 the hearing with pertinent information, including the total
4 amount to be levied against each parcel. All affected property
5 owners have the right to appear at the hearing and to file
6 written objections with the local governing board (see s.
7 197.3632(4)(b) and (c) and (10)(b)2.b.).

8 (f) The right of an exemption recipient to be sent a
9 renewal application for that exemption, the right to a receipt
10 for homestead exemption claim when filed, and the right to
11 notice of denial of the exemption (see ss. 196.011(6),
12 196.131(1), 196.151, and 196.193(1)(c) and (5)).

13 (g) The right, on property determined not to have been
14 entitled to homestead exemption in a prior year, to notice of
15 intent from the property appraiser to record notice of tax
16 lien and the right to pay tax, penalty, and interest before a
17 tax lien is recorded for any prior year (see s.
18 196.161(1)(b)).

19 (h) The right to be informed during the tax collection
20 process, including: notice of tax due; notice of back taxes;
21 notice of late taxes and assessments and consequences of
22 nonpayment; opportunity to pay estimated taxes and non-ad
23 valorem assessments when the tax roll will not be certified in
24 time; notice when interest begins to accrue on delinquent
25 provisional taxes; notice of the right to prepay estimated
26 taxes by installment; a statement of the taxpayer's estimated
27 tax liability for use in making installment payments; and
28 notice of right to defer taxes and non-ad valorem assessments
29 on homestead property (see ss. 197.322(3), 197.3635, 197.343,
30 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
31 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

1 (i) The right to an advertisement in a newspaper
2 listing names of taxpayers who are delinquent in paying
3 tangible personal property taxes, with amounts due, and giving
4 notice that interest is accruing at 18 percent and that,
5 unless taxes are paid, warrants will be issued, prior to
6 petition made with the circuit court for an order to seize and
7 sell property (see s. 197.402(2)).

8 (j) The right to be mailed notice when a petition has
9 been filed with the court for an order to seize and sell
10 property and the right to be mailed notice, and to be served
11 notice by the sheriff, before the date of sale, that
12 application for tax deed has been made and property will be
13 sold unless back taxes are paid (see ss. 197.413(5),
14 197.502(4)(a), and 197.522(1)(a) and (2)).

15 (2) THE RIGHT TO DUE PROCESS.--

16 (a) The right to an informal conference with the
17 property appraiser to present facts the taxpayer considers to
18 support changing the assessment and to have the property
19 appraiser present facts supportive of the assessment upon
20 proper request of any taxpayer who objects to the assessment
21 placed on his or her property (see s. 194.011(2)).

22 (b) The right to petition the value adjustment board
23 over objections to assessments, denial of exemption, denial of
24 agricultural classification, denial of historic
25 classification, denial of high-water recharge classification,
26 disapproval of tax deferral, and any penalties on deferred
27 taxes imposed for incorrect information willfully filed.
28 Payment of estimated taxes does not preclude the right of the
29 taxpayer to challenge his or her assessment (see ss.
30 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
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1 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),
2 197.301(2), and 197.2301(11)).
3 (c) The right to file a petition for exemption or
4 agricultural classification with the value adjustment board
5 when an application deadline is missed, upon demonstration of
6 particular extenuating circumstances for filing late (see ss.
7 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).
8 (d) The right to prior notice of the value adjustment
9 board's hearing date and the right to the hearing within 4
10 hours of scheduled time (see s. 194.032(2)).
11 (e) The right to notice of date of certification of
12 tax rolls and receipt of property record card if requested
13 (see ss. 193.122(2) and (3) and 194.032(2)).
14 (f) The right, in value adjustment board proceedings,
15 to have all evidence presented and considered at a public
16 hearing at the scheduled time, to be represented by attorney
17 or agent, to have witnesses sworn and cross-examined, and to
18 examine property appraisers or evaluators employed by the
19 board who present testimony (see ss. 194.034(1)(a) and (c) and
20 (4), and 194.035(2)).
21 (g) The right to be mailed a timely written decision
22 by the value adjustment board containing findings of fact and
23 conclusions of law and reasons for upholding or overturning
24 the determination of the property appraiser and the right to
25 advertised notice of all board actions, including appropriate
26 narrative and column descriptions, in brief and nontechnical
27 language (see ss. 194.034(2) and 194.037(3)).
28 (h) The right at a public hearing on non-ad valorem
29 assessments or municipal special assessments to object and
30 testify to the local governing board (see ss. 197.3632(4)(c)
31 and 170.08).

- 1 (i) The right to bring action in circuit court to
2 contest a tax assessment or appeal value adjustment board
3 decisions to disapprove exemption or deny tax deferral (see
4 ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).
- 5 (3) THE RIGHT TO REDRESS.--
- 6 (a) The right to discounts for early payment on all
7 taxes and non-ad valorem assessments collected by the tax
8 collector, the right to pay installment payments with
9 discounts, and the right to pay delinquent personal property
10 taxes under an installment payment program when implemented by
11 the county tax collector (see ss. 197.162, 197.3632(8) and
12 (10)(b)3., 197.222(1), and 197.4155).
- 13 (b) The right, upon filing a challenge in circuit
14 court and paying taxes admitted in good faith to be owing, to
15 be issued a receipt and have suspended all procedures for the
16 collection of taxes until the final disposition of the action
17 (see s. 194.171(3)).
- 18 (c) The right to have penalties reduced or waived upon
19 a showing of good cause when a return is not intentionally
20 filed late and the right to pay interest at a reduced rate if
21 the court finds that the amount of tax owed by the taxpayer is
22 greater than the amount the taxpayer has in good faith
23 admitted and paid (see ss. 193.072(4) and 194.192(2)).
- 24 (d) The right to a refund when overpayment of taxes
25 has been made under specified circumstances (see ss.
26 193.1145(8)(e) and 197.182(1)).
- 27 (e) The right to an extension to file a tangible
28 personal property tax return upon making proper and timely
29 request (see s. 193.063).
- 30 (f) The right to redeem real property and redeem tax
31 certificates at any time before a tax deed is issued and the

1 right to have tax certificates canceled if sold where taxes
2 had been paid or if other error makes it void or correctable.
3 Property owners have the right to be free from contact by a
4 certificateholder for 2 years (see ss. 197.432(14) and (15),
5 197.442(1), 197.443, and 197.472(1) and (7)).

6 (g) The right of the taxpayer, property appraiser, tax
7 collector, or the department, as the prevailing party in a
8 judicial or administrative action brought or maintained
9 without the support of justiciable issues of fact or law, to
10 recover all costs of the administrative or judicial action,
11 including reasonable attorney's fees, and of the department
12 and the taxpayer to settle such claims through negotiations
13 (see ss. 57.105 and 57.111).

14 (4) THE RIGHT TO CONFIDENTIALITY.--

15 (a) The right to have information kept confidential,
16 including federal tax information, ad valorem tax returns,
17 social security numbers, all financial records produced by the
18 taxpayer, Form DR-219 returns for documentary stamp tax
19 information, and sworn statements of gross income, copies of
20 federal income tax returns for the prior year, wage and
21 earnings statements (W-2 forms), and other documents (see ss.
22 192.105, 193.074, 193.114(6), 195.027(3) and (6), and
23 196.101(4)(c)).

24 (b) The right to limiting access to a taxpayer's
25 records by a property appraiser, the Department of Revenue,
26 and the Auditor General only to those instances in which it is
27 determined that such records are necessary to determine either
28 the classification or the value of taxable nonhomestead
29 property (see s. 195.027(3)).

30 Section 2. This act shall take effect upon becoming a
31 law.