

Bill No. HB 509, 1st Eng.

Amendment No.     

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Carlton moved the following amendment:

**Senate Amendment (with title amendment)**

On page 9, between lines 13 and 14,

insert:

Section 6. Section 192.0105, Florida Statutes, is created to read:

192.0105 Taxpayer rights.--There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and

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1 collection are available only insofar as they are implemented  
2 in other parts of the Florida Statutes or rules of the  
3 Department of Revenue. The rights so guaranteed to state  
4 taxpayers in the Florida Statutes and the departmental rules  
5 include:

6 (1) THE RIGHT TO KNOW.--

7 (a) The right to be mailed notice of proposed property  
8 taxes and proposed or adopted non-ad valorem assessments (see  
9 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and  
10 200.069). The notice must also inform the taxpayer that the  
11 final tax bill may contain additional non-ad valorem  
12 assessments (see s. 200.069(12)).

13 (b) The right to notification of a public hearing on  
14 each taxing authority's tentative budget and proposed millage  
15 rate and advertisement of a public hearing to finalize the  
16 budget and adopt a millage rate (see s. 200.065(2)(c) and  
17 (d)).

18 (c) The right to advertised notice of the amount by  
19 which the tentatively adopted millage rate results in taxes  
20 that exceed the previous year's taxes (see s. 200.065(2)(d)  
21 and (3)). The right to notification by first-class mail of a  
22 comparison of the amount of the taxes to be levied from the  
23 proposed millage rate under the tentative budget change,  
24 compared to the previous year's taxes, and also compared to  
25 the taxes that would be levied if no budget change is made  
26 (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).

27 (d) The right that the adopted millage rate will not  
28 exceed the tentatively adopted millage rate. If the tentative  
29 rate exceeds the proposed rate, each taxpayer shall be mailed  
30 notice comparing his or her taxes under the tentatively  
31 adopted millage rate to the taxes under the previously

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1 proposed rate, before a hearing to finalize the budget and  
2 adopt millage (see s. 200.065(2)(d)).

3 (e) The right to be sent notice by first-class mail of  
4 a non-ad valorem assessment hearing at least 20 days before  
5 the hearing with pertinent information, including the total  
6 amount to be levied against each parcel. All affected property  
7 owners have the right to appear at the hearing and to file  
8 written objections with the local governing board (see s.  
9 197.3632(4)(b) and (c) and (10)(b)2.b.).

10 (f) The right of an exemption recipient to be sent a  
11 renewal application for that exemption, the right to a receipt  
12 for homestead exemption claim when filed, and the right to  
13 notice of denial of the exemption (see ss. 196.011(6),  
14 196.131(1), 196.151, and 196.193(1)(c) and (5)).

15 (g) The right, on property determined not to have been  
16 entitled to homestead exemption in a prior year, to notice of  
17 intent from the property appraiser to record notice of tax  
18 lien and the right to pay tax, penalty, and interest before a  
19 tax lien is recorded for any prior year (see s.  
20 196.161(1)(b)).

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

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1 197.363(2)(c), 197.222(3) and (5), 197.2301(3),  
2 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

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

10 (j) The right to be mailed notice when a petition has  
11 been filed with the court for an order to seize and sell  
12 property and the right to be mailed notice, and to be served  
13 notice by the sheriff, before the date of sale, that  
14 application for tax deed has been made and property will be  
15 sold unless back taxes are paid (see ss. 197.413(5),  
16 197.502(4)(a), and 197.522(1)(a) and (2)).

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

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

24 (b) The right to petition the value adjustment board  
25 over objections to assessments, denial of exemption, denial of  
26 agricultural classification, denial of historic  
27 classification, denial of high-water recharge classification,  
28 disapproval of tax deferral, and any penalties on deferred  
29 taxes imposed for incorrect information willfully filed.  
30 Payment of estimated taxes does not preclude the right of the  
31 taxpayer to challenge his or her assessment (see ss.

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1 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and  
2 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),  
3 197.301(2), and 197.2301(11)).

4 (c) The right to file a petition for exemption or  
5 agricultural classification with the value adjustment board  
6 when an application deadline is missed, upon demonstration of  
7 particular extenuating circumstances for filing late (see ss.  
8 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

9 (d) The right to prior notice of the value adjustment  
10 board's hearing date and the right to the hearing within 4  
11 hours of scheduled time (see s. 194.032(2)).

12 (e) The right to notice of date of certification of  
13 tax rolls and receipt of property record card if requested  
14 (see ss. 193.122(2) and (3) and 194.032(2)).

15 (f) The right, in value adjustment board proceedings,  
16 to have all evidence presented and considered at a public  
17 hearing at the scheduled time, to be represented by attorney  
18 or agent, to have witnesses sworn and cross-examined, and to  
19 examine property appraisers or evaluators employed by the  
20 board who present testimony (see ss. 194.034(1)(a) and (c) and  
21 (4), and 194.035(2)).

22 (g) The right to be mailed a timely written decision  
23 by the value adjustment board containing findings of fact and  
24 conclusions of law and reasons for upholding or overturning  
25 the determination of the property appraiser, and the right to  
26 advertised notice of all board actions, including appropriate  
27 narrative and column descriptions, in brief and nontechnical  
28 language (see ss. 194.034(2) and 194.037(3)).

29 (h) The right at a public hearing on non-ad valorem  
30 assessments or municipal special assessments to provide  
31 written objections and to provide testimony to the local

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1 governing board (see ss. 197.3632(4)(c) and 170.08).

2 (i) The right to bring action in circuit court to  
3 contest a tax assessment or appeal value adjustment board  
4 decisions to disapprove exemption or deny tax deferral (see  
5 ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).

6 (3) THE RIGHT TO REDRESS.--

7 (a) The right to discounts for early payment on all  
8 taxes and non-ad valorem assessments collected by the tax  
9 collector, the right to pay installment payments with  
10 discounts, and the right to pay delinquent personal property  
11 taxes under an installment payment program when implemented by  
12 the county tax collector (see ss. 197.162, 197.3632(8) and  
13 (10)(b)3., 197.222(1), and 197.4155).

14 (b) The right, upon filing a challenge in circuit  
15 court and paying taxes admitted in good faith to be owing, to  
16 be issued a receipt and have suspended all procedures for the  
17 collection of taxes until the final disposition of the action  
18 (see s. 194.171(3)).

19 (c) The right to have penalties reduced or waived upon  
20 a showing of good cause when a return is not intentionally  
21 filed late, and the right to pay interest at a reduced rate if  
22 the court finds that the amount of tax owed by the taxpayer is  
23 greater than the amount the taxpayer has in good faith  
24 admitted and paid (see ss. 193.072(4) and 194.192(2)).

25 (d) The right to a refund when overpayment of taxes  
26 has been made under specified circumstances (see ss.  
27 193.1145(8)(e) and 197.182(1)).

28 (e) The right to an extension to file a tangible  
29 personal property tax return upon making proper and timely  
30 request (see s. 193.063).

31 (f) The right to redeem real property and redeem tax

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1 certificates at any time before a tax deed is issued, and the  
2 right to have tax certificates canceled if sold where taxes  
3 had been paid or if other error makes it void or correctable.  
4 Property owners have the right to be free from contact by a  
5 certificateholder for 2 years (see ss. 197.432(14) and (15),  
6 197.442(1), 197.443, and 197.472(1) and (7)).

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

15 (4) THE RIGHT TO CONFIDENTIALITY.--

16 (a) The right to have information kept confidential,  
17 including federal tax information, ad valorem tax returns,  
18 social security numbers, all financial records produced by the  
19 taxpayer, Form DR-219 returns for documentary stamp tax  
20 information, and sworn statements of gross income, copies of  
21 federal income tax returns for the prior year, wage and  
22 earnings statements (W-2 forms), and other documents (see ss.  
23 192.105, 193.074, 193.114(6), 195.027(3) and (6), and  
24 196.101(4)(c)).

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

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1 (Redesignate subsequent sections.)

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4 ===== T I T L E A M E N D M E N T =====

5 And the title is amended as follows:

6 On page 1, line 21, after the second semicolon,

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8 insert:

9 creating s. 192.0105, F.S.; creating the  
10 Florida Taxpayer's Bill of Rights for property  
11 taxes and assessments, which compiles taxpayer  
12 rights as found in the Florida Statutes and  
13 rules of the Department of Revenue, including  
14 the right to know, the right to due process,  
15 the right to redress, and the right to  
16 confidentiality;

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