

Bill No. HB 509, 1st Eng.

Amendment No.

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| <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

Bill No. HB 509, 1st Eng.

Amendment No. ____

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

Bill No. HB 509, 1st Eng.

Amendment No. ____

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,

Bill No. HB 509, 1st Eng.

Amendment No. ____

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.

Bill No. HB 509, 1st Eng.

Amendment No.

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

Bill No. HB 509, 1st Eng.

Amendment No. ____

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

Bill No. HB 509, 1st Eng.

Amendment No. ____

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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Bill No. HB 509, 1st Eng.

Amendment No. ____

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,

7

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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