

Bill No. CS for SB 1576, 2nd Eng.

Amendment No. Barcode 081292

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senator Carlton moved the following amendment to amendment
 12 (840689):

14 **Senate Amendment (with title amendment)**

15 On page 1, line 18, through
 16 page 43, line 26, delete those lines

17
 18 and insert:

19 Section 1. Paragraph (c) of subsection (2) of section
 20 195.096, Florida Statutes, is amended to read:

21 195.096 Review of assessment rolls.--

22 (2) The department shall conduct, no less frequently
 23 than once every 2 years, an in-depth review of the assessment
 24 rolls of each county. The department need not individually
 25 study every use-class of property set forth in s. 195.073, but
 26 shall at a minimum study the level of assessment in relation
 27 to just value of each classification specified in subsection
 28 (3). Such in-depth review may include proceedings of the value
 29 adjustment board and the audit or review of procedures used by
 30 the counties to appraise property.

31 (c) In conducting assessment ratio studies, the

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1 department must use a representative or statistically reliable
2 sample of properties in tests of each classification, stratum,
3 or roll made the subject of a ratio study published by it. The
4 department shall document and retain records of the measures
5 of representativeness of the properties studied in compliance
6 with this section. Such documentation must include a record of
7 findings used as the basis for the approval or disapproval of
8 the tax roll in each county pursuant to s. 193.1142.For
9 purposes of this section, the department shall rely primarily
10 on an assessment-to-sales-ratio study in conducting assessment
11 ratio studies in those classifications of property specified
12 in subsection (3) for which there are adequate market sales.
13 The department shall compute the median and the value-weighted
14 mean for each classification or subclassification studied and
15 for the roll as a whole.

16 Section 2. Effective January 1, 2003, paragraph (c) of
17 subsection (2) of section 195.096, Florida Statutes, as
18 amended by section 1 of this act, is amended to read:

19 195.096 Review of assessment rolls.--

20 (2) The department shall conduct, no less frequently
21 than once every 2 years, an in-depth review of the assessment
22 rolls of each county. The department need not individually
23 study every use-class of property set forth in s. 195.073, but
24 shall at a minimum study the level of assessment in relation
25 to just value of each classification specified in subsection
26 (3). Such in-depth review may include proceedings of the value
27 adjustment board and the audit or review of procedures used by
28 the counties to appraise property.

29 (c) In conducting assessment ratio studies, the
30 department must use a representative or statistically reliable
31 sample of properties in tests of each classification, stratum,

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1 or roll made the subject of a ratio study published by it. The
 2 department shall document and retain records of the measures
 3 of representativeness of the properties studied in compliance
 4 with this section. Such documentation must include a record of
 5 findings used as the basis for the approval or disapproval of
 6 the tax roll in each county pursuant to s. 193.1142. In
 7 addition, to the greatest extent practicable, the department
 8 shall study assessment roll strata by value groups or market
 9 areas for each classification, subclassification, or stratum
 10 to be studied, to assure the representativeness of ratio study
 11 samples. For purposes of this section, the department shall
 12 rely primarily on an assessment-to-sales-ratio study in
 13 conducting assessment ratio studies in those classifications
 14 of property specified in subsection (3) for which there are
 15 adequate market sales. The department shall compute the
 16 median and the value-weighted mean for each classification or
 17 subclassification studied and for the roll as a whole.

18 Section 3. Subsection (5) of section 197.502, Florida
19 Statutes, is amended to read:

20 197.502 Application for obtaining tax deed by holder
21 of tax sale certificate; fees.--

22 (5)(a) The tax collector may contract with a title
 23 company or an abstract company at a reasonable fee to provide
 24 the minimum information required in subsection (4), consistent
 25 with rules adopted by the department. If additional
 26 information is required, the tax collector must make a written
 27 request to the title or abstract company stating the
 28 additional requirements. The tax collector may select any
 29 title or abstract company, regardless of its location, as long
 30 as the fee is reasonable, the minimum information is
 31 submitted, and the title or abstract company is authorized to

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1 do business in this state. The tax collector may advertise and
2 accept bids for the title or abstract company if he or she
3 considers it appropriate to do so.

4 1. The ownership and encumbrance report must be
5 printed or typed on stationery or other paper showing a
6 letterhead of the person, firm, or company that makes the
7 search, and the signature of the person who makes the search
8 or of an officer of the firm must be attached. The tax
9 collector is not liable for payment to the firm unless these
10 requirements are met.

11 2. The tax collector may not accept or pay for any
12 title search or abstract if no financial responsibility is
13 assumed for the search. However, reasonable restrictions as to
14 the liability or responsibility of the title or abstract
15 company are acceptable.

16 3. In order to establish uniform prices for ownership
17 and encumbrance reports within the county, the tax collector
18 shall ensure that the contract for ownership and encumbrance
19 reports include all requests for title searches or abstracts
20 for a given period of time.

21 (b) Any fee paid for any title search or abstract must
22 be collected at the time of application under section (1), and
23 the amount of the fee must be added to the opening bid.

24 (c) The clerk shall advertise and administer the sale
25 and receive such fees for the issuance of the deed and sale of
26 the property as are provided in s. 28.24.

27 Section 4. Effective January 1, 2002, section 200.069,
28 Florida Statutes, is amended to read:

29 200.069 Notice of proposed property taxes and non-ad
30 valorem assessments.--Pursuant to s. 200.065(2)(b), the
31 property appraiser, in the name of the taxing authorities and

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

10 (1) The notice shall read:

11

12 NOTICE OF PROPOSED PROPERTY TAXES
 13 DO NOT PAY--THIS IS NOT A BILL

14

15 The taxing authorities which levy property taxes
 16 against your property will soon hold PUBLIC HEARINGS to adopt
 17 budgets and tax rates for the next year.

18 The purpose of these PUBLIC HEARINGS is to receive
 19 opinions from the general public and to answer questions on
 20 the proposed tax change and budget PRIOR TO TAKING FINAL
 21 ACTION.

22 Each taxing authority may AMEND OR ALTER its proposals
 23 at the hearing.

24

25 (2) The notice shall further contain information
 26 applicable to the specific parcel in question. The
 27 information shall be in columnar form. There shall be five
 28 column headings which shall read: "Taxing Authority," "Your
 29 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
 30 Budget Change is Made," "A Public Hearing on the Proposed
 31 Taxes and Budget Will be Held:", and "Your Taxes This Year IF

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1 NO Budget Change is Made."

2 (3) There shall be under each column heading an entry
3 for the county; the school district levy required pursuant to
4 s. 236.02(6); other operating school levies; the municipality
5 or municipal service taxing unit or units in which the parcel
6 lies, if any; the water management district levying pursuant
7 to s. 373.503; ~~the a single entry for other~~ independent
8 special districts in which the parcel lies, if any; ~~and,~~
9 ~~except as provided in subsection (11); and a single entry for~~
10 all voted levies for debt service applicable to the parcel, if
11 any.

12 (4) For each entry listed in subsection (3), there
13 shall appear on the notice the following:

14 (a) In the first column, a brief, commonly used name
15 for the taxing authority or its governing body. The entry in
16 the first column for the levy required pursuant to s.
17 236.02(6) shall be "By State Law." The entry for other
18 operating school district levies shall be "By Local Board."
19 Both school levy entries shall be indented and preceded by the
20 notation "Public Schools:". ~~The entry in the first column for~~
21 ~~independent special districts other than the water management~~
22 ~~district shall be "Independent Special Districts," except as~~
23 ~~provided in subsection (11).~~For each voted levy levies for
24 debt service, the entry shall be "Voter Approved Debt
25 Payments."

26 (b) In the second column, the gross amount of ad
27 valorem taxes levied against the parcel in the previous year.
28 If the parcel did not exist in the previous year, the second
29 column shall be blank.

30 (c) In the third column, the gross amount of ad
31 valorem taxes proposed to be levied in the current year, which

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1 amount shall be based on the proposed millage rates provided
2 to the property appraiser pursuant to s. 200.065(2)(b) or, in
3 the case of voted levies for debt service, the millage rate
4 previously authorized by referendum, and the taxable value of
5 the parcel as shown on the current year's assessment roll.

6 (d) In the fourth column, the date, the time, and a
7 brief description of the location of the public hearing
8 required pursuant to s. 200.065(2)(c). ~~However:~~

9 ~~1. No entry shall be made in the fourth column for the~~
10 ~~line showing independent special districts other than water~~
11 ~~management districts if that line represents more than one~~
12 ~~district;~~

13 ~~2. For the line showing voted levies for debt service~~
14 ~~pursuant to paragraph (a), the following statement shall~~
15 ~~appear: "Includes debt of ... (list of brief, commonly used~~
16 ~~names for each taxing authority whose debt service levy is~~
17 ~~included on this line)..."; and~~

18 ~~3. For the line showing totals, the following~~
19 ~~statement shall appear: "For details on independent special~~
20 ~~districts and voter-approved debt, contact your Tax Collector~~
21 ~~at ... (phone number)...." If the option in subsection (11) is~~
22 ~~utilized, the phrase "independent special districts and" shall~~
23 ~~be deleted.~~

24 (e) In the fifth column, the gross amount of ad
25 valorem taxes which would apply to the parcel in the current
26 year if each taxing authority were to levy the rolled-back
27 rate computed pursuant to s. 200.065(1) or, in the case of
28 voted levies for debt service, the amount previously
29 authorized by referendum.

30 (f) For special assessments collected utilizing the ad
31 valorem method pursuant to s. 197.363, the previous year's

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1 assessment amount shall be added to the ad valorem taxes shown
2 in the second and fifth columns, and the amount proposed to be
3 imposed for the current year shall be added to the ad valorem
4 taxes shown in the third column.

5 (5) The amounts shown on each line preceding each ~~the~~
6 entry for voted levies for debt service shall include the sum
7 of all ad valorem levies of the applicable unit of local
8 government for operating purposes, including those of
9 dependent special districts (except for municipal service
10 taxing units, which shall be listed on the line for
11 municipalities), and all nonvoted or nondebt service special
12 assessments imposed by the applicable unit of local government
13 to be collected utilizing the ad valorem method. ~~Voted levies
14 for debt service for all units of local government shall be
15 combined and shown on a single line, including voter-approved
16 special assessments for debt service if collected utilizing
17 the ad valorem method.~~

18 (6) Following the entries for each taxing authority, a
19 final entry shall show: in the first column, the words "Total
20 Property Taxes:" and in the second, third, and fifth columns,
21 the sum of the entries for each of the individual taxing
22 authorities. The second, third, and fifth columns shall,
23 immediately below said entries, be labeled Column 1, Column 2,
24 and Column 3, respectively. Below these labels shall appear,
25 in boldfaced type, the statement: SEE REVERSE SIDE FOR
26 EXPLANATION.

27 (7) The notice shall further show a brief legal
28 description of the property and the name and mailing address
29 of the owner of record.

30 (8) The notice shall further read:

31

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	Market Value	Assessed Value	Exemp-tions	Taxable Value
3 Your Property				
4 Value Last				
5 Year	\$.....	\$.....	\$.....	\$.....
6 Your Property				
7 Value This				
8 Year	\$.....	\$.....	\$.....	\$.....

9
 10 If you feel that the market value of your property is
 11 inaccurate or does not reflect fair market value, contact your
 12 county property appraiser at ...(phone number)... or
 13 ...(location)....

14 If the property appraiser's office is unable to resolve
 15 the matter as to market value, you may file a petition for
 16 adjustment with the Value Adjustment Board. Petition forms are
 17 available from the county property appraiser and must be filed
 18 ON OR BEFORE ...(date)....

19
 20 (9) The reverse side of the form shall read:

21
 22 EXPLANATION

23
 24 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

25 This column shows the taxes that applied last year to your
 26 property. These amounts were based on budgets adopted last
 27 year and your property's previous taxable value.

28 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

29 This column shows what your taxes will be this year under the
 30 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 31 proposal is NOT final and may be amended at the public

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1 hearings shown on the front side of this notice.
2 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
3 This column shows what your taxes will be this year IF EACH
4 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
5 These amounts are based on last year's budgets and your
6 current assessment. The difference between columns 2 and 3 is
7 the tax change proposed by each local taxing authority and is
8 NOT the result of higher assessments.

9 ASSESSED VALUE means:

10 For homestead property: value as limited by the State
11 Constitution;

12 For agricultural and similarly assessed property:
13 classified use value;

14 For all other property: market value.
15

16 *Note: Amounts shown on this form do NOT reflect early payment
17 discounts you may have received or may be eligible to receive.
18 (Discounts are a maximum of 4 percent of the amounts shown on
19 this form.)
20

21 (10) The front side of the form required pursuant to
22 this section shall approximate in all essential respects the
23 facsimile set forth in this subsection as it appears in s. 26,
24 chapter 80-274, Laws of Florida, except for amendments
25 subsequent to 1980.

26 ~~(11) If authorized by resolution of the governing body~~
27 ~~of the county prior to July 1, and with the written~~
28 ~~concurrence of the property appraiser, the notice specified in~~
29 ~~this section shall contain a separate line entry for each~~
30 ~~independent special taxing district in the jurisdiction of~~
31 ~~which the parcel lies. Each such district shall be identified~~

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1 ~~by name. The form used for this purpose shall be identical to~~
2 ~~that supplied by the department and shall be delivered to the~~
3 ~~property appraiser not later than July 31, except that a~~
4 ~~larger space shall be provided for listing the columnar~~
5 ~~information specified in subsections (2), (3), (4), and (5).~~
6 ~~If the executive director of the department grants written~~
7 ~~permission, the form may be printed only on one side. The~~
8 ~~governing body of the county shall bear the expense of~~
9 ~~procuring such form.~~

10 (11)~~(12)~~ The bottom portion of the notice shall
11 further read in bold, conspicuous print:

12
13 "Your final tax bill may contain non-ad valorem
14 assessments which may not be reflected on this
15 notice such as assessments for roads, fire,
16 garbage, lighting, drainage, water, sewer, or
17 other governmental services and facilities
18 which may be levied by your county, city, or
19 any special district."

20
21 (12)~~(13)~~(a) If requested by the local governing board
22 levying non-ad valorem assessments and agreed to by the
23 property appraiser, the notice specified in this section may
24 contain a notice of proposed or adopted non-ad valorem
25 assessments. If so agreed, the notice shall be titled:

26
27 NOTICE OF PROPOSED PROPERTY TAXES
28 AND PROPOSED OR ADOPTED
29 NON-AD VALOREM ASSESSMENTS
30 DO NOT PAY--THIS IS NOT A BILL
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1 There must be a clear partition between the notice of proposed
2 property taxes and the notice of proposed or adopted non-ad
3 valorem assessments. The partition must be a bold, horizontal
4 line approximately 1/8 -inch thick. By rule, the department
5 shall provide a format for the form of the notice of proposed
6 or adopted non-ad valorem assessments which meets the
7 following minimum requirements:

8 1. There must be subheading for columns listing the
9 levying local governing board, with corresponding assessment
10 rates expressed in dollars and cents per unit of assessment,
11 and the associated assessment amount.

12 2. The purpose of each assessment must also be listed
13 in the column listing the levying local governing board if the
14 purpose is not clearly indicated by the name of the board.

15 3. Each non-ad valorem assessment for each levying
16 local governing board must be listed separately.

17 4. If a county has too many municipal service benefit
18 units or assessments to be listed separately, it shall combine
19 them by function.

20 5. A brief statement outlining the responsibility of
21 the tax collector and each levying local governing board as to
22 any non-ad valorem assessment must be provided on the form,
23 accompanied by directions as to which office to contact for
24 particular questions or problems.

25 (b) If the notice includes all adopted non-ad valorem
26 assessments, the provisions contained in subsection ~~(11)~~(12)
27 shall not be placed on the notice.

28 Section 5. Section 193.155, Florida Statutes, is
29 amended to read:

30 193.155 Homestead assessments.--Homestead property
31 shall be assessed at just value as of January 1, 1994.

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1 Property receiving the homestead exemption after January 1,
2 1994, shall be assessed at just value as of January 1 of the
3 year in which the property receives the exemption. ~~Thereafter,~~
4 ~~determination of the assessed value of the property is subject~~
5 ~~to the following provisions:~~

6 (1) Beginning in 1995, or the year following the year
7 the property receives homestead exemption, whichever is later,
8 the property shall be reassessed annually on January 1. Any
9 change resulting from such reassessment shall not exceed the
10 lower of the following:

11 (a) Three percent of the assessed value of the
12 property for the prior year; or

13 (b) The percentage change in the Consumer Price Index
14 for All Urban Consumers, U.S. City Average, all items
15 1967=100, or successor reports for the preceding calendar year
16 as initially reported by the United States Department of
17 Labor, Bureau of Labor Statistics.

18 (2) If the assessed value of the property as
19 calculated under subsection (1) exceeds the just value, the
20 assessed value of the property shall be lowered to the just
21 value of the property.

22 (3) Except as provided in this subsection, property
23 assessed under this section shall be assessed at just value as
24 of January 1 of the year following a change of ownership.
25 Thereafter, the annual changes in the assessed value of the
26 property are subject to the limitations in subsections (1) and
27 (2). For the purpose of this section, a change in ownership
28 means any sale, foreclosure, or transfer of legal title or
29 beneficial title in equity to any person, except as provided
30 in this subsection. There is no change of ownership if:

31 (a) Subsequent to the change or transfer, the same

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1 person is entitled to the homestead exemption as was
2 previously entitled and:

3 1. The transfer of title is to correct an error; or
4 2. The transfer is between legal and equitable title;

5 (b) The transfer is between husband and wife,
6 including a transfer to a surviving spouse or a transfer due
7 to a dissolution of marriage;

8 (c) The transfer occurs by operation of law under s.
9 732.4015; or

10 (d) Upon the death of the owner, the transfer is
11 between the owner and another who is a permanent resident and
12 is legally or naturally dependent upon the owner.

13 (4)(a) Changes, additions, or improvements to
14 homestead property shall be assessed at just value as of the
15 first January 1 after the changes, additions, or improvements
16 are substantially completed.

17 (b) Changes, additions, or improvements do not include
18 replacement of a portion of real property damaged or destroyed
19 by misfortune or calamity when the just value of the damaged
20 or destroyed portion as replaced is not more than 125 percent
21 of the just value of the damaged or destroyed portion. The
22 value of any replaced real property, or portion thereof, which
23 is in excess of 125 percent of the just value of the damaged
24 or destroyed property shall be deemed to be a change,
25 addition, or improvement. Replaced real property with a just
26 value of less than 100 percent of the original property's just
27 value shall be assessed pursuant to subsection (5).

28 (c) Changes, additions, or improvements include
29 improvements made to common areas or other improvements made
30 to property other than to the homestead property by the owner
31 or by an owner association, which improvements directly

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1 benefit the homestead property. Such changes, additions, or
2 improvements shall be assessed at just value, and the just
3 value shall be apportioned among the parcels benefiting from
4 the improvement.

5 (5) When property is destroyed or removed and not
6 replaced, the assessed value of the parcel shall be reduced by
7 the assessed value attributable to the destroyed or removed
8 property.

9 (6) Only property that receives a homestead exemption
10 is subject to this section. No portion of property that is
11 assessed solely on the basis of character or use pursuant to
12 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,
13 is subject to this section. When property is assessed under s.
14 193.461, s. 193.501, or s. 193.505 and contains a residence
15 under the same ownership, the portion of the property
16 consisting of the residence and curtilage must be assessed
17 separately, pursuant to s. 193.011, for the assessment to be
18 subject to the limitation in this section.

19 (7) If a person received a homestead exemption limited
20 to that person's proportionate interest in real property, the
21 provisions of this section apply only to that interest.

22 (8) Erroneous assessments of homestead property
23 assessed under this section may be corrected in the following
24 manner:

25 (a) If errors are made in arriving at any ~~annual~~
26 assessment under this section due to a material mistake of
27 fact concerning an essential characteristic of the property,
28 the just value and assessed value ~~assessment~~ must be
29 recalculated for every such year, including the year in which
30 the mistake occurred.

31 (b) If changes, additions, or improvements are not

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1 assessed at just value as of the first January 1 after they
2 were substantially completed, the property appraiser shall
3 determine the just value for such changes, additions, or
4 improvements for the year they were substantially completed.
5 Assessments for subsequent years shall be corrected, applying
6 this section if applicable.

7 (c) If back taxes are due pursuant to s. 193.092, the
8 corrections made pursuant to this subsection shall be used to
9 calculate such back taxes.

10 (9) If the property appraiser determines that for any
11 year or years within the prior 10 years a person who was not
12 entitled to the homestead property assessment limitation
13 granted under this section was granted the homestead property
14 assessment limitation, the property appraiser making such
15 determination shall record in the public records of the county
16 a notice of tax lien against any property owned by that person
17 in the county, and such property must be identified in the
18 notice of tax lien. Such property that is situated in this
19 state is subject to the unpaid taxes, plus a penalty of 50
20 percent of the unpaid taxes for each year and 15 percent
21 interest per annum. However, when a person entitled to
22 exemption pursuant to s. 196.031 inadvertently receives the
23 limitation pursuant to this section following a change of
24 ownership, the assessment of such property must be corrected
25 as provided in paragraph (8)(a), and the person need not pay
26 the unpaid taxes, penalties, or interest.

27 Section 6. Subsection (1) of section 197.343, Florida
28 Statutes, is amended to read:

29 197.343 Tax notices; additional notice required.--

30 (1) An additional tax notice shall be mailed by April
31 ~~30 April 10~~ to each taxpayer whose payment has not been

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1 received. The notice shall include a description of the
2 property and the following statement: If the taxes for
3 ...(year)... on your property are not paid, a tax certificate
4 will be sold for these taxes, and your property may be sold at
5 a future date. Contact the tax collector's office at once.

6 Section 7. Paragraph (a) of subsection (1) of section
7 192.0105, Florida Statutes, is amended to read:

8 192.0105 Taxpayer rights.--There is created a Florida
9 Taxpayer's Bill of Rights for property taxes and assessments
10 to guarantee that the rights, privacy, and property of the
11 taxpayers of this state are adequately safeguarded and
12 protected during tax levy, assessment, collection, and
13 enforcement processes administered under the revenue laws of
14 this state. The Taxpayer's Bill of Rights compiles, in one
15 document, brief but comprehensive statements that summarize
16 the rights and obligations of the property appraisers, tax
17 collectors, clerks of the court, local governing boards, the
18 Department of Revenue, and taxpayers. The rights afforded
19 taxpayers to assure that their privacy and property are
20 safeguarded and protected during tax levy, assessment, and
21 collection are available only insofar as they are implemented
22 in other parts of the Florida Statutes or rules of the
23 Department of Revenue. The rights so guaranteed to state
24 taxpayers in the Florida Statutes and the departmental rules
25 include:

26 (1) THE RIGHT TO KNOW.--

27 (a) The right to be mailed notice of proposed property
28 taxes and proposed or adopted non-ad valorem assessments (see
29 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
30 200.069). The notice must also inform the taxpayer that the
31 final tax bill may contain additional non-ad valorem

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1 assessments (see s. 200.069(11)~~s. 200.069(12)~~).

2 Section 8. Section 197.212, Florida Statutes, is
3 amended to read:

4 197.212 Minimum tax bill.--On the recommendation of
5 the county tax collector, the board of county commissioners
6 may adopt a resolution instructing the collector not to mail
7 tax notices to a taxpayer when the amount of taxes shown on
8 the tax notice is less than an amount up to \$30\$5. The
9 resolution shall also instruct the property appraiser that he
10 or she shall not make an extension on the tax roll for any
11 parcel for which the tax would amount to less than an amount
12 up to \$30\$5. The minimum tax bill so established may not
13 exceed an amount up to \$30\$5.

14 Section 9. (1) There is created the Property Tax
15 Administration Task Force for the purpose of serving as a
16 forum for bringing issues in property tax administration to
17 the Department of Revenue, of providing and evaluating
18 suggestions for improving the property tax administration
19 process, and of promoting greater understanding of property
20 tax administration issues. The Property Tax Administration
21 Task Force shall consist of members representing business and
22 industry, taxpayer groups, municipalities, counties, school
23 districts, special districts, state government, and elected
24 officials charged with assessing and collecting property
25 taxes. The Executive Director of the Department of Revenue
26 shall appoint the members. The task force shall make periodic
27 reports to the department concerning findings and
28 recommendations in the area of property tax administration.

29 (2) This section shall take effect upon becoming a
30 law.

31 Section 10. Effective upon this act becoming a law and

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1 applicable to the tax year 2001 and thereafter, section
2 196.1975, Florida Statutes, is amended to read:

3 196.1975 Exemption for property used by nonprofit
4 homes for the aged.--Nonprofit homes for the aged are exempt
5 to the extent that they meet the following criteria:

6 (1) The applicant must be a corporation not for profit
7 pursuant to chapter 617 or a Florida limited partnership, the
8 sole general partner of which is a corporation not for profit
9 pursuant to chapter 617, and the corporation not for profit
10 must have been exempt as of January 1 of the year for which
11 exemption from ad valorem property taxes is requested from
12 federal income taxation by having qualified as an exempt
13 charitable organization under the provisions of s. 501(c)(3)
14 of the Internal Revenue Code of 1954 or of the corresponding
15 section of a subsequently enacted federal revenue act.

16 (2) A facility will not qualify as a "home for the
17 aged" unless at least 75 percent of the occupants are over the
18 age of 62 years or totally and permanently disabled. For
19 homes for the aged which are exempt from paying income taxes
20 to the United States as specified in subsection (1), licensing
21 by the Agency for Health Care Administration is required for
22 ad valorem tax exemption hereunder only if the home:

23 (a) Furnishes medical facilities or nursing services
24 to its residents, or

25 (b) Qualifies as an assisted living facility under
26 part III of chapter 400.

27 (3) Those portions of the home for the aged which are
28 devoted exclusively to the conduct of religious services or
29 the rendering of nursing or medical services are exempt from
30 ad valorem taxation.

31 (4)(a) After removing the assessed value exempted in

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1 subsection (3), units or apartments in homes for the aged
2 shall be exempt only to the extent that residency in the
3 existing unit or apartment of the applicant home is reserved
4 for or restricted to or the unit or apartment is occupied by
5 persons who have resided in the applicant home and in good
6 faith made this state their permanent residence as of January
7 1 of the year in which exemption is claimed and who also meet
8 the requirements set forth in one of the following
9 subparagraphs:

10 1. Persons who have gross incomes of not more than
11 \$7,200 per year and who are 62 years of age or older.

12 2. Couples, one of whom must be 62 years of age or
13 older, having a combined gross income of not more than \$8,000
14 per year, or the surviving spouse thereof, who lived with the
15 deceased at the time of the deceased's death in a home for the
16 aged.

17 3. Persons who are totally and permanently disabled
18 and who have gross incomes of not more than \$7,200 per year.

19 4. Couples, one or both of whom are totally and
20 permanently disabled, having a combined gross income of not
21 more than \$8,000 per year, or the surviving spouse thereof,
22 who lived with the deceased at the time of the deceased's
23 death in a home for the aged.

24
25 However, the income limitations do not apply to totally and
26 permanently disabled veterans, provided they meet the
27 requirements of s. 196.081.

28 (b) The maximum income limitations permitted in this
29 subsection shall be adjusted, effective January 1, 1977, and
30 on each succeeding year, by the percentage change in the
31 average cost-of-living index in the period January 1 through

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1 December 31 of the immediate prior year compared with the same
2 period for the year prior to that. The index is the average
3 of the monthly consumer price index figures for the stated
4 12-month period, relative to the United States as a whole,
5 issued by the United States Department of Labor.

6 (5) Nonprofit housing projects that ~~which~~ are financed
7 by a mortgage loan made or insured by the United States
8 Department of Housing and Urban Development under s. 202, s.
9 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the
10 National Housing Act, as amended, and that ~~which~~ are subject
11 to the income limitations established by that department are
12 ~~shall be~~ exempt from ad valorem taxation.

13 (6) For the purposes of this section, gross income
14 includes social security benefits payable to the person or
15 couple or assigned to an organization designated specifically
16 for the support or benefit of that person or couple.

17 (7) It is ~~hereby~~ declared to be the intent of the
18 Legislature that subsection (3) implements the ad valorem tax
19 exemption authorized in the third sentence of s. 3(a), Art.
20 VII, State Constitution, and the remaining subsections
21 implement s. 6(e), Art. VII, State Constitution, for purposes
22 of granting such exemption to homes for the aged.

23 (8) Physical occupancy on January 1 is not required in
24 those instances in which a home restricts occupancy to persons
25 meeting the income requirements specified in this section.
26 Those portions of a ~~such~~ property failing to meet those
27 requirements shall qualify for an alternative exemption as
28 provided in subsection (9). In a home in which at least 25
29 percent of the units or apartments of the home are restricted
30 to or occupied by persons meeting the income requirements
31 specified in this section, the common areas of that home are

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1 exempt from taxation.

2 (9)(a) Each unit or apartment of a home for the aged
3 not exempted in subsection (3) or subsection (4), which is
4 operated by a not for profit corporation and is owned by such
5 corporation or leased by such corporation from a health
6 facilities authority pursuant to part III of chapter 154 or an
7 industrial development authority pursuant to part III of
8 chapter 159, and which property is used by such home for the
9 aged for the purposes for which it was organized, is exempt
10 from all ad valorem taxation, except for assessments for
11 special benefits, to the extent of \$25,000 of assessed
12 valuation of such property for each apartment or unit:

13 1. Which is used by such home for the aged for the
14 purposes for which it was organized; and

15 2. Which is occupied, on January 1 of the year in
16 which exemption from ad valorem property taxation is
17 requested, by a person who resides therein and in good faith
18 makes the same his or her permanent home.

19 (b) Each corporation ~~home~~ applying for an exemption
20 under paragraph (a) of this subsection or paragraph (4)(a)
21 must file with the annual application for exemption an
22 affidavit from each person who occupies a unit or apartment
23 for which an exemption under either of those paragraphs ~~that~~
24 ~~paragraph~~ is claimed stating that the person resides therein
25 and in good faith makes that unit or apartment his or her
26 permanent residence.

27 (10) Homes for the aged, or life care communities,
28 however designated, which are financed through the sale of
29 health facilities authority bonds or bonds of any other public
30 entity, whether on a sale-leaseback basis, a sale-repurchase
31 basis, or other financing arrangement, or which are financed

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1 without public-entity bonds, are exempt from ad valorem
2 taxation only in accordance with the provisions of this
3 section.

4 (11) Any portion of such property used for nonexempt
5 purposes may be valued and placed upon the tax rolls
6 separately from any portion entitled to exemption pursuant to
7 this chapter.

8 (12) When it becomes necessary for the property
9 appraiser to determine the value of a unit, he or she shall
10 include in such valuation the proportionate share of the
11 common areas, including the land, fairly attributable to such
12 unit, based upon the value of such unit in relation to all
13 other units in the home, unless the common areas are otherwise
14 exempted by subsection (8).

15 (13) Sections 196.195 and 196.196 do not apply to this
16 section.

17 Section 11. (1) There is created an advisory
18 committee on property taxation, consisting of 8 members, two
19 of whom shall be appointed by the Governor. The President of
20 the Senate shall appoint two members, one of which must be a
21 member of the Senate, and the Speaker of the House shall
22 appoint two members, one of which must be a member of the
23 House of Representatives. The executive director of the
24 Department of Revenue and one property appraiser appointed by
25 the executive director shall also serve on the committee. The
26 advisory committee shall study the taxation of airport and
27 seaport property and may consider taxation of other public
28 facilities and issues related to special districts. The
29 advisory committee shall submit a written report on this issue
30 to the President of the Senate and the Speaker of the House of
31 Representatives on or before October 1, 2001.

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1 (2) The sum of \$100,000 is appropriated to the
2 Department of Revenue from the General Revenue Fund to defray
3 the expenses of the advisory committee.

4 (3) This section shall take effect upon becoming a
5 law.

6 Section 12. Subsection (6) is added to section 236.25,
7 Florida Statutes, to read:

8 236.25 District school tax.--

9 (6) In addition to the maximum millage levied under
10 this section and the General Appropriations Act, a school
11 district may levy, by local referendum or in a general
12 election, additional millage for school operational purposes
13 up to an amount that, when combined with nonvoted millage
14 levied under this section, does not exceed the 10-mill limit
15 established in s. 9(b), Art. VII of the State Constitution.
16 Any such levy shall be for a maximum of 4 years and shall be
17 counted as part of the 10-mill limit established in s. 9(b),
18 Art. VII of the State Constitution. Millage elections
19 conducted under the authority granted pursuant to this section
20 are subject to ss. 236.31 and 236.32. Funds generated by such
21 additional millage do not become a part of the calculation of
22 the Florida Education Finance Program total potential funds in
23 2001-2002 or any subsequent year and must not be incorporated
24 in the calculation of any hold-harmless or other component of
25 the Florida Education Finance Program formula in any year. If
26 an increase in required local effort results in millage in
27 excess of the 10-mill limit, millage levied pursuant to this
28 subsection must be calculated as required local effort to the
29 extent that the total district millage exceeds the 10-mill
30 limit.

31 Section 13. Section 236.31, Florida Statutes, is

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1 amended to read:

2 236.31 District millage elections.--

3 (1) The school board, pursuant to resolution adopted
4 at a regular meeting, shall direct the county commissioners to
5 call an election at which the electors within the school
6 districts may approve an ad valorem tax millage as authorized
7 in s. 9, Art. VII of the State Constitution. Such election may
8 be held at any time, except that not more than one such
9 election shall be held during any 12-month period. Any
10 millage so authorized shall be levied for a period not in
11 excess of 2 years or until changed by another millage
12 election, whichever is the earlier. In the event any such
13 election is invalidated by a court of competent jurisdiction,
14 such invalidated election shall be considered not to have been
15 held.

16 (2) The school board, pursuant to resolution adopted
17 at a regular meeting, shall direct the county commissioners to
18 call an election at which the electors within the school
19 district may approve an ad valorem tax millage as authorized
20 under s. 236.25(6). Such election may be held at any time,
21 except that not more than one such election shall be held
22 during any 12-month period. Any millage so authorized shall be
23 levied for a period not in excess of 4 years or until changed
24 by another millage election, whichever is earlier. If any such
25 election is invalidated by a court of competent jurisdiction,
26 such invalidated election shall be considered not to have been
27 held.

28 Section 14. Section 236.32, Florida Statutes, is
29 amended to read:

30 (Substantial rewording of section. See
31 s. 236.32, F.S., for present text.)

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1 236.32 Procedures for holding and conducting school
2 district millage elections.--

3 (1) HOLDING ELECTIONS.--All school district millage
4 elections shall be held and conducted in the manner prescribed
5 by law for holding general elections, except as provided in
6 this chapter.

7 (2) FORM OF BALLOT.--

8 (a) The school board may propose a single millage or
9 two millages, with one for operating expenses and another for
10 a local capital improvement reserve fund. When two millage
11 figures are proposed, each millage must be voted on
12 separately.

13 (b) The school board shall provide the wording of the
14 substance of the measure and the ballot title in the
15 resolution calling for the election. The wording of the
16 ballot must conform to the provisions of s. 101.161.

17 (3) QUALIFICATION OF ELECTORS.--All qualified electors
18 of the school district are entitled to vote in the election to
19 set the school tax district millage levy.

20 (4) RESULTS OF ELECTION.--When the school board
21 proposes one tax levy for operating expenses and another for
22 the local capital improvement reserve fund, the results shall
23 be considered separately. The tax levy shall be levied only
24 in case a majority of the electors participating in the
25 election vote in favor of the proposed special millage.

26 (5) EXPENSES OF ELECTION.--The cost of the publication
27 of the notice of the election and all expenses of the election
28 in the school district shall be paid by the school board.

29 Section 15. Except as otherwise expressly provided in
30 this act, this act shall take effect July 1, 2001.

31

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

2 And the title is amended as follows:

3 On page 44, line 5, through
4 page 46, line 25, delete those lines

5
6 and insert:

7 An act relating to ad valorem tax
8 administration; amending s. 195.096, F.S.;
9 requiring the Department of Revenue to document
10 and retain records used in the review of
11 assessment rolls; amending s. 195.096, F.S.,
12 effective for the 2003 tax rolls and subsequent
13 tax rolls; requiring the Department of Revenue
14 to study assessment groups or market areas to
15 assure the representativeness of ratio-study
16 samples; amending s. 197.502, F.S.; authorizing
17 the tax collector to contract with a title
18 abstract company to provide information
19 concerning property described in a tax
20 certificate; authorizing the tax collector to
21 pay a reasonable fee for this information;
22 providing that the amount of any fee paid for
23 this information must be added to the opening
24 bid for a tax deed for the property; amending
25 s. 200.069, F.S.; changing the presentation of
26 independent special districts' debt-service
27 levies on notices of proposed property taxes;
28 amending s. 193.155, F.S.; revising provisions
29 governing assessment of homestead property;
30 amending s. 197.343, F.S.; changing the date
31 for an additional tax notice; amending s.

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1 192.0105, F.S.; conforming a cross-reference;
2 amending s. 197.212, F.S.; increasing the
3 allowable minimum property tax; creating the
4 Property Tax Administration Task Force;
5 providing purposes and membership of the task
6 force; requiring periodic reports to the
7 Department of Revenue; amending s. 196.1975,
8 F.S., relating to exemptions for nonprofit
9 homes for the aged; specifying that the
10 exemption applicable to such homes the
11 residents of which meet certain income
12 limitations applies to individual units or
13 apartments of such homes; providing for
14 application of a residency affidavit
15 requirement to applicants for such an
16 exemption; clarifying provisions relating to
17 qualification for the alternative exemption
18 provided by that section for those portions of
19 a home in which the residents do not meet the
20 income limitations; providing that s. 196.195,
21 F.S., relating to requirements and criteria for
22 determining the profit or nonprofit status of
23 an applicant for exemption, and s. 196.196,
24 F.S., relating to criteria for determining
25 whether property is entitled to a charitable,
26 religious, scientific, or literary exemption,
27 do not apply to that section; creating an
28 advisory committee on property and other public
29 facility taxation; providing purposes and
30 membership; requiring a report; providing an
31 appropriation; amending s. 236.25, F.S.;

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1 allowing certain school districts to levy, by
2 referendum, additional district school taxes;
3 providing limitations on the uses of the
4 resulting revenues; providing for calculating
5 the levy if the millage exceeds certain limits;
6 amending s. 236.31, F.S.; providing for millage
7 elections pursuant to s. 236.25, F.S.; amending
8 s. 236.32, F.S.; revising the procedures for
9 conducting school district millage elections;
10 providing an effective date.

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