

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Wallace offered the following:

Amendment (with title amendment)

On page 3,
remove from the bill: everything after the enacting clause
and insert in lieu thereof:

Section 1. Section 193.155, Florida Statutes, is amended to read:

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

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

1 (a) Three percent of the assessed value of the
2 property for the prior year; or

3 (b) The percentage change in the Consumer Price Index
4 for All Urban Consumers, U.S. City Average, all items
5 1967=100, or successor reports for the preceding calendar year
6 as initially reported by the United States Department of
7 Labor, Bureau of Labor Statistics.

8 (2) If the assessed value of the property as
9 calculated under subsection (1) exceeds the just value, the
10 assessed value of the property shall be lowered to the just
11 value of the property.

12 (3) Except as provided in this subsection, property
13 assessed under this section shall be assessed at just value as
14 of January 1 of the year following a change of ownership.
15 Thereafter, the annual changes in the assessed value of the
16 property are subject to the limitations in subsections (1) and
17 (2). For the purpose of this section, a change in ownership
18 means any sale, foreclosure, or transfer of legal title or
19 beneficial title in equity to any person, except as provided
20 in this subsection. There is no change of ownership if:

21 (a) Subsequent to the change or transfer, the same
22 person is entitled to the homestead exemption as was
23 previously entitled and:

- 24 1. The transfer of title is to correct an error; or
25 2. The transfer is between legal and equitable title;

26 (b) The transfer is between husband and wife,
27 including a transfer to a surviving spouse or a transfer due
28 to a dissolution of marriage;

29 (c) The transfer occurs by operation of law under s.
30 732.4015; or

31 (d) Upon the death of the owner, the transfer is

1 between the owner and another who is a permanent resident and
2 is legally or naturally dependent upon the owner.

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

7 (b) Changes, additions, or improvements do not include
8 replacement of a portion of real property damaged or destroyed
9 by misfortune or calamity when the just value of the damaged
10 or destroyed portion as replaced is not more than 125 percent
11 of the just value of the damaged or destroyed portion. The
12 value of any replaced real property, or portion thereof, which
13 is in excess of 125 percent of the just value of the damaged
14 or destroyed property shall be deemed to be a change,
15 addition, or improvement. Replaced real property with a just
16 value of less than 100 percent of the original property's just
17 value shall be assessed pursuant to subsection (5).

18 (c) Changes, additions, or improvements include
19 improvements made to common areas or other improvements made
20 to property other than to the homestead property by the owner
21 or by an owner association, which improvements directly
22 benefit the homestead property. Such changes, additions, or
23 improvements shall be assessed at just value, and the just
24 value shall be apportioned among the parcels benefiting from
25 the improvement.

26 (5) When property is destroyed or removed and not
27 replaced, the assessed value of the parcel shall be reduced by
28 the assessed value attributable to the destroyed or removed
29 property.

30 (6) Only property that receives a homestead exemption
31 is subject to this section. No portion of property that is

1 assessed solely on the basis of character or use pursuant to
2 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,
3 is subject to this section. When property is assessed under s.
4 193.461, s. 193.501, or s. 193.505 and contains a residence
5 under the same ownership, the portion of the property
6 consisting of the residence and curtilage must be assessed
7 separately, pursuant to s. 193.011, for the assessment to be
8 subject to the limitation in this section.

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

12 (8) Erroneous assessments of homestead property
13 assessed under this section may be corrected in the following
14 manner:

15 (a) If errors are made in arriving at any ~~annual~~
16 assessment under this section due to a material mistake of
17 fact concerning an essential characteristic of the property,
18 the just value and assessed value ~~assessment~~ must be
19 recalculated for every such year, including the year in which
20 the mistake occurred.

21 (b) If changes, additions, or improvements are not
22 assessed at just value as of the first January 1 after they
23 were substantially completed, the property appraiser shall
24 determine the just value for such changes, additions, or
25 improvements for the year they were substantially completed.
26 Assessments for subsequent years shall be corrected, applying
27 this section if applicable.

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

31 (9) If the property appraiser determines that for any

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

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

20 195.096 Review of assessment rolls.--

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

30 (c) In conducting assessment ratio studies, the
31 department must use a representative or statistically reliable

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

19 Section 3. Effective upon this act becoming a law and
20 applicable to the tax year 2001 and thereafter, section
21 196.1975, Florida Statutes, is amended to read:

22 196.1975 Exemption for property used by nonprofit
23 homes for the aged.--Nonprofit homes for the aged are exempt
24 to the extent that they meet the following criteria:

25 (1) The applicant must be a corporation not for profit
26 pursuant to chapter 617 or a Florida limited partnership, the
27 sole general partner of which is a corporation not for profit
28 pursuant to chapter 617, and the corporation not for profit
29 must have been exempt as of January 1 of the year for which
30 exemption from ad valorem property taxes is requested from
31 federal income taxation by having qualified as an exempt

1 charitable organization under the provisions of s. 501(c)(3)
2 of the Internal Revenue Code of 1954 or of the corresponding
3 section of a subsequently enacted federal revenue act.

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

11 (a) Furnishes medical facilities or nursing services
12 to its residents, or

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

15 (3) Those portions of the home for the aged which are
16 devoted exclusively to the conduct of religious services or
17 the rendering of nursing or medical services are exempt from
18 ad valorem taxation.

19 (4)(a) After removing the assessed value exempted in
20 subsection (3), units or apartments in homes for the aged
21 shall be exempt only to the extent that residency in the
22 existing unit or apartment of the applicant home is reserved
23 for or restricted to or the unit or apartment is occupied by
24 persons who have resided in the applicant home and in good
25 faith made this state their permanent residence as of January
26 1 of the year in which exemption is claimed and who also meet
27 the requirements set forth in one of the following
28 subparagraphs:

29 1. Persons who have gross incomes of not more than
30 \$7,200 per year and who are 62 years of age or older.

31 2. Couples, one of whom must be 62 years of age or

1 older, having a combined gross income of not more than \$8,000
2 per year, or the surviving spouse thereof, who lived with the
3 deceased at the time of the deceased's death in a home for the
4 aged.

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

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

12

13 However, the income limitations do not apply to totally and
14 permanently disabled veterans, provided they meet the
15 requirements of s. 196.081.

16 (b) The maximum income limitations permitted in this
17 subsection shall be adjusted, effective January 1, 1977, and
18 on each succeeding year, by the percentage change in the
19 average cost-of-living index in the period January 1 through
20 December 31 of the immediate prior year compared with the same
21 period for the year prior to that. The index is the average
22 of the monthly consumer price index figures for the stated
23 12-month period, relative to the United States as a whole,
24 issued by the United States Department of Labor.

25 (5) Nonprofit housing projects that ~~which~~ are financed
26 by a mortgage loan made or insured by the United States
27 Department of Housing and Urban Development under s. 202, s.
28 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the
29 National Housing Act, as amended, and that ~~which~~ are subject
30 to the income limitations established by that department are
31 ~~shall be~~ exempt from ad valorem taxation.

1 (6) For the purposes of this section, gross income
2 includes social security benefits payable to the person or
3 couple or assigned to an organization designated specifically
4 for the support or benefit of that person or couple.

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

11 (8) Physical occupancy on January 1 is not required in
12 those instances in which a home restricts occupancy to persons
13 meeting the income requirements specified in this section.
14 Those portions of a ~~such~~ property failing to meet those
15 requirements shall qualify for an alternative exemption as
16 provided in subsection (9). In a home in which at least 25
17 percent of the units or apartments of the home are restricted
18 to or occupied by persons meeting the income requirements
19 specified in this section, the common areas of that home are
20 exempt from taxation.

21 (9)(a) Each unit or apartment of a home for the aged
22 not exempted in subsection (3) or subsection (4), which is
23 operated by a not for profit corporation and is owned by such
24 corporation or leased by such corporation from a health
25 facilities authority pursuant to part III of chapter 154 or an
26 industrial development authority pursuant to part III of
27 chapter 159, and which property is used by such home for the
28 aged for the purposes for which it was organized, is exempt
29 from all ad valorem taxation, except for assessments for
30 special benefits, to the extent of \$25,000 of assessed
31 valuation of such property for each apartment or unit:

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

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

7 (b) Each corporation ~~home~~ applying for an exemption
8 under paragraph (a) of this subsection or paragraph (4)(a)
9 must file with the annual application for exemption an
10 affidavit from each person who occupies a unit or apartment
11 for which an exemption under either of those paragraphs ~~that~~
12 ~~paragraph~~ is claimed stating that the person resides therein
13 and in good faith makes that unit or apartment his or her
14 permanent residence.

15 (10) Homes for the aged, or life care communities,
16 however designated, which are financed through the sale of
17 health facilities authority bonds or bonds of any other public
18 entity, whether on a sale-leaseback basis, a sale-repurchase
19 basis, or other financing arrangement, or which are financed
20 without public-entity bonds, are exempt from ad valorem
21 taxation only in accordance with the provisions of this
22 section.

23 (11) Any portion of such property used for nonexempt
24 purposes may be valued and placed upon the tax rolls
25 separately from any portion entitled to exemption pursuant to
26 this chapter.

27 (12) When it becomes necessary for the property
28 appraiser to determine the value of a unit, he or she shall
29 include in such valuation the proportionate share of the
30 common areas, including the land, fairly attributable to such
31 unit, based upon the value of such unit in relation to all

1 other units in the home, unless the common areas are otherwise
2 exempted by subsection (8).

3 (13) Sections 196.195 and 196.196 do not apply to this
4 section.

5 Section 4. Section 196.24, Florida Statutes, is
6 amended to read:

7 196.24 Exemption for disabled ex-service member;
8 evidence of disability of ex-service member; exemption.--Any
9 ex-service member, a bona fide resident of the state, who has
10 been disabled to a degree of 10 percent or more while serving
11 during a period of wartime service as defined in s. 1.01(14),
12 or by misfortune, is entitled to the exemption from taxation
13 provided for in s. 3(b), Art. VII of the State Constitution as
14 provided in this section. Property to the value of \$5,000 of
15 such person shall be exempt from taxation. ~~and~~ The production
16 by him or her of a certificate of disability from the United
17 States Government or the United States Department of Veterans
18 Affairs or its predecessor before the property appraiser of
19 the county wherein the ex-service member's property lies is
20 prima facie evidence of the fact that he or she is entitled to
21 such exemption.

22 Section 5. Section 197.212, Florida Statutes, is
23 amended to read:

24 197.212 Minimum tax bill.--On the recommendation of
25 the county tax collector, the board of county commissioners
26 may adopt a resolution instructing the collector not to mail
27 tax notices to a taxpayer when the amount of taxes shown on
28 the tax notice is less than an amount up to \$50\$5. The
29 resolution shall also instruct the property appraiser that he
30 or she shall not make an extension on the tax roll for any
31 parcel for which the tax would amount to less than an amount

1 up to \$50\$5. The minimum tax bill so established may not
2 exceed an amount up to \$50\$5.

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

5 197.343 Tax notices; additional notice required.--

6 (1) An additional tax notice shall be mailed by April
7 30 ~~10~~ to each taxpayer whose payment has not been received.
8 The notice shall include a description of the property and the
9 following statement: If the taxes for ...(year)... on your
10 property are not paid, a tax certificate will be sold for
11 these taxes, and your property may be sold at a future date.
12 Contact the tax collector's office at once.

13 Section 7. Subsection (5) of section 197.502, Florida
14 Statutes, is amended to read:

15 197.502 Application for obtaining tax deed by holder
16 of tax sale certificate; fees.--

17 (5)(a) The tax collector may contract with a title
18 company or an abstract company at a reasonable fee to provide
19 the minimum information required by subsection (4), consistent
20 with rules adopted by the department. If additional
21 information is required, the tax collector shall make a
22 written request to the title or abstract company stating the
23 additional requirements. The tax collector may select any
24 title or abstract company, regardless of its location, as long
25 as the fee is reasonable, the minimum information is
26 submitted, and the title or abstract company is authorized to
27 do business in this state. The tax collector may advertise and
28 accept bids for the title or abstract company if he or she
29 considers it appropriate to do so.

30 1. The ownership and encumbrance report must be
31 printed or typed on stationery or other paper showing a

1 letterhead of the person, firm, or company that makes the
2 search, and the signature of the person who makes the search
3 or of an officer of the firm must be attached. The tax
4 collector is not liable for payment to the firm unless these
5 requirements are met.

6 2. The tax collector shall not accept or pay for any
7 title search or abstract if no financial responsibility is
8 assumed for the search. However, reasonable restrictions as to
9 the liability or responsibility of the title or abstract
10 company are acceptable.

11 3. In order to establish uniform prices for ownership
12 and encumbrance reports within the county, the tax collector
13 shall ensure that the contract for ownership and encumbrance
14 reports include all requests for title searches or abstracts
15 for a given period of time.

16 (b) Any fee paid for any title search or abstract
17 shall be collected at the time of application under subsection
18 (1), and the amount of the fee shall be added to the opening
19 bid.

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

23 Section 8. Effective January 1, 2002, section 200.069,
24 Florida Statutes, is amended to read:

25 200.069 Notice of proposed property taxes and non-ad
26 valorem assessments.--Pursuant to s. 200.065(2)(b), the
27 property appraiser, in the name of the taxing authorities and
28 local governing boards levying non-ad valorem assessments
29 within his or her jurisdiction and at the expense of the
30 county, shall prepare and deliver by first-class mail to each
31 taxpayer to be listed on the current year's assessment roll a

1 notice of proposed property taxes, which notice shall be in
2 substantially the following form. Notwithstanding the
3 provisions of s. 195.022, no county officer shall use a form
4 other than that provided by the department for this purpose,
5 except as provided in ~~subsection (11)~~ and s. 200.065(13).

6 (1) The notice shall read:

7
8 NOTICE OF PROPOSED PROPERTY TAXES

9 DO NOT PAY--THIS IS NOT A BILL

10
11 The taxing authorities which levy property taxes
12 against your property will soon hold PUBLIC HEARINGS to adopt
13 budgets and tax rates for the next year.

14 The purpose of these PUBLIC HEARINGS is to receive
15 opinions from the general public and to answer questions on
16 the proposed tax change and budget PRIOR TO TAKING FINAL
17 ACTION.

18 Each taxing authority may AMEND OR ALTER its proposals
19 at the hearing.

20
21 (2) The notice shall further contain information
22 applicable to the specific parcel in question. The
23 information shall be in columnar form. There shall be five
24 column headings which shall read: "Taxing Authority," "Your
25 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
26 Budget Change is Made," "A Public Hearing on the Proposed
27 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
28 NO Budget Change is Made."

29 (3) There shall be under each column heading an entry
30 for the county; the school district levy required pursuant to
31 s. 236.02(6); other operating school levies; the municipality

1 or municipal service taxing unit or units in which the parcel
2 lies, if any; the water management district levying pursuant
3 to s. 373.503; ~~the a single entry for other~~ independent
4 special districts in which the parcel lies, if any, ~~except as~~
5 ~~provided in subsection (11); and a single entry for all voted~~
6 levies for debt service applicable to the parcel, if any.

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

9 (a) In the first column, a brief, commonly used name
10 for the taxing authority or its governing body. The entry in
11 the first column for the levy required pursuant to s.
12 236.02(6) shall be "By State Law." The entry for other
13 operating school district levies shall be "By Local Board."
14 Both school levy entries shall be indented and preceded by the
15 notation "Public Schools:". ~~The entry in the first column for~~
16 ~~independent special districts other than the water management~~
17 ~~district shall be "Independent Special Districts," except as~~
18 ~~provided in subsection (11).~~ For each voted levy levies for
19 debt service, the entry shall be "Voter Approved Debt
20 Payments."

21 (b) In the second column, the gross amount of ad
22 valorem taxes levied against the parcel in the previous year.
23 If the parcel did not exist in the previous year, the second
24 column shall be blank.

25 (c) In the third column, the gross amount of ad
26 valorem taxes proposed to be levied in the current year, which
27 amount shall be based on the proposed millage rates provided
28 to the property appraiser pursuant to s. 200.065(2)(b) or, in
29 the case of voted levies for debt service, the millage rate
30 previously authorized by referendum, and the taxable value of
31 the parcel as shown on the current year's assessment roll.

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

4 ~~1. No entry shall be made in the fourth column for the~~
5 ~~line showing independent special districts other than water~~
6 ~~management districts if that line represents more than one~~
7 ~~district;~~

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

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

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

25 (f) For special assessments collected utilizing the ad
26 valorem method pursuant to s. 197.363, the previous year's
27 assessment amount shall be added to the ad valorem taxes shown
28 in the second and fifth columns, and the amount proposed to be
29 imposed for the current year shall be added to the ad valorem
30 taxes shown in the third column.

31 (5) The amounts shown on each line preceding each ~~the~~

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

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

22 (7) The notice shall further show a brief legal
 23 description of the property and the name and mailing address
 24 of the owner of record.

25 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
29 Your Property				
30 Value Last				
31 Year	\$.....	\$.....	\$.....	\$.....

1 Your Property
 2 Value This
 3 Year \$..... \$..... \$..... \$.....
 4

5 If you feel that the market value of your property is
 6 inaccurate or does not reflect fair market value, contact your
 7 county property appraiser at ...(phone number)... or
 8 ...(location)....

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

14
 15 (9) The reverse side of the form shall read:

16
 17 EXPLANATION

18
 19 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"
 20 This column shows the taxes that applied last year to your
 21 property. These amounts were based on budgets adopted last
 22 year and your property's previous taxable value.
 23 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"
 24 This column shows what your taxes will be this year under the
 25 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 26 proposal is NOT final and may be amended at the public
 27 hearings shown on the front side of this notice.
 28 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
 29 This column shows what your taxes will be this year IF EACH
 30 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
 31 These amounts are based on last year's budgets and your

1 current assessment. The difference between columns 2 and 3 is
2 the tax change proposed by each local taxing authority and is
3 NOT the result of higher assessments.

4 ASSESSED VALUE means:

5 For homestead property: value as limited by the State
6 Constitution;

7 For agricultural and similarly assessed property:
8 classified use value;

9 For all other property: market value.

10

11 *Note: Amounts shown on this form do NOT reflect early payment
12 discounts you may have received or may be eligible to receive.
13 (Discounts are a maximum of 4 percent of the amounts shown on
14 this form.)

15

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

21 ~~(11) If authorized by resolution of the governing body~~
22 ~~of the county prior to July 1, and with the written~~
23 ~~concurrence of the property appraiser, the notice specified in~~
24 ~~this section shall contain a separate line entry for each~~
25 ~~independent special taxing district in the jurisdiction of~~
26 ~~which the parcel lies. Each such district shall be identified~~
27 ~~by name. The form used for this purpose shall be identical to~~
28 ~~that supplied by the department and shall be delivered to the~~
29 ~~property appraiser not later than July 31, except that a~~
30 ~~larger space shall be provided for listing the columnar~~
31 ~~information specified in subsections (2), (3), (4), and (5).~~

1 ~~if the executive director of the department grants written~~
2 ~~permission, the form may be printed only on one side. The~~
3 ~~governing body of the county shall bear the expense of~~
4 ~~procuring such form.~~

5 (11)~~(12)~~ The bottom portion of the notice shall
6 further read in bold, conspicuous print:

7
8 "Your final tax bill may contain non-ad valorem
9 assessments which may not be reflected on this
10 notice such as assessments for roads, fire,
11 garbage, lighting, drainage, water, sewer, or
12 other governmental services and facilities
13 which may be levied by your county, city, or
14 any special district."

15
16 (12)~~(13)~~(a) If requested by the local governing board
17 levying non-ad valorem assessments and agreed to by the
18 property appraiser, the notice specified in this section may
19 contain a notice of proposed or adopted non-ad valorem
20 assessments. If so agreed, the notice shall be titled:

21
22 NOTICE OF PROPOSED PROPERTY TAXES
23 AND PROPOSED OR ADOPTED
24 NON-AD VALOREM ASSESSMENTS
25 DO NOT PAY--THIS IS NOT A BILL
26

27 There must be a clear partition between the notice of proposed
28 property taxes and the notice of proposed or adopted non-ad
29 valorem assessments. The partition must be a bold, horizontal
30 line approximately 1/8 -inch thick. By rule, the department
31 shall provide a format for the form of the notice of proposed

1 or adopted non-ad valorem assessments which meets the
2 following minimum requirements:

3 1. There must be subheading for columns listing the
4 levying local governing board, with corresponding assessment
5 rates expressed in dollars and cents per unit of assessment,
6 and the associated assessment amount.

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

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

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

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

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

23 Section 9. Effective January 1, 2002, paragraph (a) of
24 subsection (1) of section 192.0105, Florida Statutes, is
25 amended to read:

26 192.0105 Taxpayer rights.--There is created a Florida
27 Taxpayer's Bill of Rights for property taxes and assessments
28 to guarantee that the rights, privacy, and property of the
29 taxpayers of this state are adequately safeguarded and
30 protected during tax levy, assessment, collection, and
31 enforcement processes administered under the revenue laws of

1 this state. The Taxpayer's Bill of Rights compiles, in one
2 document, brief but comprehensive statements that summarize
3 the rights and obligations of the property appraisers, tax
4 collectors, clerks of the court, local governing boards, the
5 Department of Revenue, and taxpayers. The rights afforded
6 taxpayers to assure that their privacy and property are
7 safeguarded and protected during tax levy, assessment, and
8 collection are available only insofar as they are implemented
9 in other parts of the Florida Statutes or rules of the
10 Department of Revenue. The rights so guaranteed to state
11 taxpayers in the Florida Statutes and the departmental rules
12 include:

13 (1) THE RIGHT TO KNOW.--

14 (a) The right to be mailed notice of proposed property
15 taxes and proposed or adopted non-ad valorem assessments (see
16 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
17 200.069). The notice must also inform the taxpayer that the
18 final tax bill may contain additional non-ad valorem
19 assessments (see s. 200.069~~(11)~~~~(12)~~).

20 Section 10. (1) There is created the Property Tax
21 Administration Task Force for the purpose of serving as a
22 forum for bringing issues in property tax administration to
23 the Department of Revenue, providing and evaluating
24 suggestions for improving the property tax administration
25 process, and promoting greater understanding of property tax
26 administration issues. The Property Tax Administration Task
27 Force shall consist of members representing business and
28 industry, taxpayer groups, municipalities, counties, school
29 districts, special districts, state government, and elected
30 officials charged with assessing and collecting property
31 taxes. The executive director of the department shall appoint

1 the members. The task force shall make periodic reports to the
2 department concerning findings and recommendations in the area
3 of property tax administration.

4 (2) This section shall take effect upon this act
5 becoming a law.

6 Section 11. (1) There is created an advisory
7 committee on airport and seaport property taxation, consisting
8 of 8 members, two of whom shall be appointed by the Governor.
9 The President of the Senate shall appoint two members, one of
10 which must be a member of the Senate, and the Speaker of the
11 House shall appoint two members, one of which must be a member
12 of the House of Representatives. The executive director of the
13 Department of Revenue and one property appraiser appointed by
14 the executive director shall also serve on the committee. The
15 advisory committee shall study the taxation of airport and
16 seaport property and shall submit a written report on this
17 issue to the President of the Senate and the Speaker of the
18 House of Representatives on or before October 1, 2001. The
19 committee shall expire upon completion of the report.

20 (2) This section shall take effect upon becoming a
21 law.

22 Section 12. Except as otherwise provided herein, this
23 act shall take effect July 1, 2001.

24
25
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 On page 1, line 2, through

29 Page 3, line 4

30 remove from the title of the bill: all of said lines

31

1 and insert in lieu thereof:
2 An act relating to ad valorem tax administration; amending s.
3 193.155, F.S.; revising provisions relating to the correction
4 of errors in the assessment of homestead property due to a
5 material mistake of fact; amending s. 195.096, F.S.; requiring
6 the Department of Revenue to document and retain records used
7 in the review of assessment rolls; requiring the department,
8 effective for 2003 and subsequent tax rolls, to study
9 assessment roll strata by value groups or market areas to
10 ensure the representativeness of ratio study samples; amending
11 s. 196.1975, F.S., relating to exemptions for nonprofit homes
12 for the aged; specifying that the exemption applicable to such
13 homes the residents of which meet certain income limitations
14 applies to individual units or apartments of such homes;
15 providing for application of a residency affidavit requirement
16 to applicants for such an exemption; clarifying provisions
17 relating to qualification for the alternative exemption
18 provided by that section for those portions of a home in which
19 the residents do not meet the income limitations; providing
20 that s. 196.195, F.S., relating to requirements and criteria
21 for determining the profit or nonprofit status of an applicant
22 for exemption, and s. 196.196, F.S., relating to criteria for
23 determining whether property is entitled to a charitable,
24 religious, scientific, or literary exemption, do not apply to
25 that section; amending s. 196.24, F.S.; increasing the amount
26 of the exemption provided under s. 3(b), Art. VII of the State
27 Constitution for certain disabled ex-service members; amending
28 s. 197.212, F.S., which allows the board of county
29 commissioners to instruct the tax collector not to mail a tax
30 notice when the amount of taxes is less than a specified
31 amount; increasing such minimum amount; amending s. 197.343,

1 F.S.; revising the deadline for mailing an additional tax
2 notice to a taxpayer whose payment has not been received;
3 amending s. 197.502, F.S.; authorizing the tax collector to
4 contract with a title or abstract company to provide
5 information concerning property described in a tax certificate
6 and providing requirements with respect thereto; authorizing
7 the tax collector to pay a reasonable fee for this
8 information; providing that the amount of such fee shall be
9 added to the opening bid for a tax deed for the property;
10 amending s. 200.069, F.S., which provides requirements for the
11 form of the notice of proposed property taxes and non-ad
12 valorem assessments; removing provisions which specify that a
13 separate line entry for each independent special taxing
14 district is optional; revising requirements for entries
15 relating to voted levies for debt service; amending s.
16 192.0105, F.S.; correcting a reference; creating a Property
17 Tax Administration Task Force and providing its duties;
18 creating an advisory committee on airport and seaport property
19 taxation; providng purposes and membership; requiring a
20 report; providing effective dates.

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