

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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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 197.212, Florida Statutes, is
6 amended to read:

7 197.212 Minimum tax bill.--On the recommendation of
8 the county tax collector, the board of county commissioners
9 may adopt a resolution instructing the collector not to mail
10 tax notices to a taxpayer when the amount of taxes shown on
11 the tax notice is less than an amount up to \$50\$5. The
12 resolution shall also instruct the property appraiser that he
13 or she shall not make an extension on the tax roll for any
14 parcel for which the tax would amount to less than an amount
15 up to \$50\$5. The minimum tax bill so established may not
16 exceed an amount up to \$50\$5.

17 Section 5. Subsection (1) of section 197.343, Florida
18 Statutes, is amended to read:

19 197.343 Tax notices; additional notice required.--

20 (1) An additional tax notice shall be mailed by April
21 30 ~~10~~ to each taxpayer whose payment has not been received.
22 The notice shall include a description of the property and the
23 following statement: If the taxes for ...(year)... on your
24 property are not paid, a tax certificate will be sold for
25 these taxes, and your property may be sold at a future date.
26 Contact the tax collector's office at once.

27 Section 6. Subsection (5) of section 197.502, Florida
28 Statutes, is amended to read:

29 197.502 Application for obtaining tax deed by holder
30 of tax sale certificate; fees.--

31 (5)(a) The tax collector may contract with a title

1 company or an abstract company at a reasonable fee to provide
2 the minimum information required by subsection (4), consistent
3 with rules adopted by the department. If additional
4 information is required, the tax collector shall make a
5 written request to the title or abstract company stating the
6 additional requirements. The tax collector may select any
7 title or abstract company, regardless of its location, as long
8 as the fee is reasonable, the minimum information is
9 submitted, and the title or abstract company is authorized to
10 do business in this state. The tax collector may advertise and
11 accept bids for the title or abstract company if he or she
12 considers it appropriate to do so.

13 1. The ownership and encumbrance report must be
14 printed or typed on stationery or other paper showing a
15 letterhead of the person, firm, or company that makes the
16 search, and the signature of the person who makes the search
17 or of an officer of the firm must be attached. The tax
18 collector is not liable for payment to the firm unless these
19 requirements are met.

20 2. The tax collector shall not accept or pay for any
21 title search or abstract if no financial responsibility is
22 assumed for the search. However, reasonable restrictions as to
23 the liability or responsibility of the title or abstract
24 company are acceptable.

25 3. In order to establish uniform prices for ownership
26 and encumbrance reports within the county, the tax collector
27 shall ensure that the contract for ownership and encumbrance
28 reports include all requests for title searches or abstracts
29 for a given period of time.

30 (b) Any fee paid for any title search or abstract
31 shall be collected at the time of application under subsection

1 (1), and the amount of the fee shall be added to the opening
2 bid.

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

6 Section 7. Effective January 1, 2002, section 200.069,
7 Florida Statutes, is amended to read:

8 200.069 Notice of proposed property taxes and non-ad
9 valorem assessments.--Pursuant to s. 200.065(2)(b), the
10 property appraiser, in the name of the taxing authorities and
11 local governing boards levying non-ad valorem assessments
12 within his or her jurisdiction and at the expense of the
13 county, shall prepare and deliver by first-class mail to each
14 taxpayer to be listed on the current year's assessment roll a
15 notice of proposed property taxes, which notice shall be in
16 substantially the following form. Notwithstanding the
17 provisions of s. 195.022, no county officer shall use a form
18 other than that provided by the department for this purpose,
19 except as provided in ~~subsection (11)~~ and s. 200.065(13).

20 (1) The notice shall read:

21

22 NOTICE OF PROPOSED PROPERTY TAXES

23 DO NOT PAY--THIS IS NOT A BILL

24

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

28 The purpose of these PUBLIC HEARINGS is to receive
29 opinions from the general public and to answer questions on
30 the proposed tax change and budget PRIOR TO TAKING FINAL
31 ACTION.

1 Each taxing authority may AMEND OR ALTER its proposals
2 at the hearing.

3
4 (2) The notice shall further contain information
5 applicable to the specific parcel in question. The
6 information shall be in columnar form. There shall be five
7 column headings which shall read: "Taxing Authority," "Your
8 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
9 Budget Change is Made," "A Public Hearing on the Proposed
10 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
11 NO Budget Change is Made."

12 (3) There shall be under each column heading an entry
13 for the county; the school district levy required pursuant to
14 s. 236.02(6); other operating school levies; the municipality
15 or municipal service taxing unit or units in which the parcel
16 lies, if any; the water management district levying pursuant
17 to s. 373.503; ~~the a single entry for other~~ independent
18 special districts in which the parcel lies, if any, ~~except as~~
19 ~~provided in subsection (11); and a single entry~~ for all voted
20 levies for debt service applicable to the parcel, if any.

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

23 (a) In the first column, a brief, commonly used name
24 for the taxing authority or its governing body. The entry in
25 the first column for the levy required pursuant to s.
26 236.02(6) shall be "By State Law." The entry for other
27 operating school district levies shall be "By Local Board."
28 Both school levy entries shall be indented and preceded by the
29 notation "Public Schools:". ~~The entry in the first column for~~
30 ~~independent special districts other than the water management~~
31 ~~district shall be "Independent Special Districts," except as~~

1 ~~provided in subsection (11).~~For each voted levy levies for
2 debt service, the entry shall be "Voter Approved Debt
3 Payments."

4 (b) In the second column, the gross amount of ad
5 valorem taxes levied against the parcel in the previous year.
6 If the parcel did not exist in the previous year, the second
7 column shall be blank.

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

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

18 1. ~~No entry shall be made in the fourth column for the~~
19 ~~line showing independent special districts other than water~~
20 ~~management districts if that line represents more than one~~
21 ~~district;~~

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

27 3. ~~For the line showing totals, the following~~
28 ~~statement shall appear: "For details on independent special~~
29 ~~districts and voter approved debt, contact your Tax Collector~~
30 ~~at ... (phone number)...." If the option in subsection (11) is~~
31 ~~utilized, the phrase "independent special districts and" shall~~

1 ~~be deleted.~~

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

8 (f) For special assessments collected utilizing the ad
9 valorem method pursuant to s. 197.363, the previous year's
10 assessment amount shall be added to the ad valorem taxes shown
11 in the second and fifth columns, and the amount proposed to be
12 imposed for the current year shall be added to the ad valorem
13 taxes shown in the third column.

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

27 (6) Following the entries for each taxing authority, a
28 final entry shall show: in the first column, the words "Total
29 Property Taxes:" and in the second, third, and fifth columns,
30 the sum of the entries for each of the individual taxing
31 authorities. The second, third, and fifth columns shall,

1 immediately below said entries, be labeled Column 1, Column 2,
2 and Column 3, respectively. Below these labels shall appear,
3 in boldfaced type, the statement: SEE REVERSE SIDE FOR
4 EXPLANATION.

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

8 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
12 Your Property				
13 Value Last				
14 Year	\$.....	\$.....	\$.....	\$.....
15 Your Property				
16 Value This				
17 Year	\$.....	\$.....	\$.....	\$.....

18
19 If you feel that the market value of your property is
20 inaccurate or does not reflect fair market value, contact your
21 county property appraiser at ...(phone number)... or
22 ...(location)....

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

28
29 (9) The reverse side of the form shall read:

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31 EXPLANATION

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*COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
*COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"
This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.
*COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.
 ASSESSED VALUE means:
 For homestead property: value as limited by the State Constitution;
 For agricultural and similarly assessed property: classified use value;
 For all other property: market value.

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

(10) The front side of the form required pursuant to this section shall approximate in all essential respects the

1 facsimile set forth in this subsection as it appears in s. 26,
2 chapter 80-274, Laws of Florida, except for amendments
3 subsequent to 1980.

4 ~~(11) If authorized by resolution of the governing body~~
5 ~~of the county prior to July 1, and with the written~~
6 ~~concurrence of the property appraiser, the notice specified in~~
7 ~~this section shall contain a separate line entry for each~~
8 ~~independent special taxing district in the jurisdiction of~~
9 ~~which the parcel lies. Each such district shall be identified~~
10 ~~by name. The form used for this purpose shall be identical to~~
11 ~~that supplied by the department and shall be delivered to the~~
12 ~~property appraiser not later than July 31, except that a~~
13 ~~larger space shall be provided for listing the columnar~~
14 ~~information specified in subsections (2), (3), (4), and (5).~~
15 ~~If the executive director of the department grants written~~
16 ~~permission, the form may be printed only on one side. The~~
17 ~~governing body of the county shall bear the expense of~~
18 ~~procuring such form.~~

19 (11)~~(12)~~ The bottom portion of the notice shall
20 further read in bold, conspicuous print:

21
22 "Your final tax bill may contain non-ad valorem
23 assessments which may not be reflected on this
24 notice such as assessments for roads, fire,
25 garbage, lighting, drainage, water, sewer, or
26 other governmental services and facilities
27 which may be levied by your county, city, or
28 any special district."
29

30 (12)~~(13)~~(a) If requested by the local governing board
31 levying non-ad valorem assessments and agreed to by the

1 property appraiser, the notice specified in this section may
2 contain a notice of proposed or adopted non-ad valorem
3 assessments. If so agreed, the notice shall be titled:

4
5 NOTICE OF PROPOSED PROPERTY TAXES
6 AND PROPOSED OR ADOPTED
7 NON-AD VALOREM ASSESSMENTS
8 DO NOT PAY--THIS IS NOT A BILL
9

10 There must be a clear partition between the notice of proposed
11 property taxes and the notice of proposed or adopted non-ad
12 valorem assessments. The partition must be a bold, horizontal
13 line approximately 1/8 -inch thick. By rule, the department
14 shall provide a format for the form of the notice of proposed
15 or adopted non-ad valorem assessments which meets the
16 following minimum requirements:

17 1. There must be subheading for columns listing the
18 levying local governing board, with corresponding assessment
19 rates expressed in dollars and cents per unit of assessment,
20 and the associated assessment amount.

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

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

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

29 5. A brief statement outlining the responsibility of
30 the tax collector and each levying local governing board as to
31 any non-ad valorem assessment must be provided on the form,

1 accompanied by directions as to which office to contact for
2 particular questions or problems.

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

6 Section 8. Effective January 1, 2002, paragraph (a) of
7 subsection (1) of section 192.0105, Florida Statutes, is
8 amended to read:

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

27 (1) THE RIGHT TO KNOW.--

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

1 final tax bill may contain additional non-ad valorem
2 assessments (see s. 200.069~~(11)~~(12)).

3 Section 9. (1) There is created the Property Tax
4 Administration Task Force for the purpose of serving as a
5 forum for bringing issues in property tax administration to
6 the Department of Revenue, providing and evaluating
7 suggestions for improving the property tax administration
8 process, and promoting greater understanding of property tax
9 administration issues. The Property Tax Administration Task
10 Force shall consist of members representing business and
11 industry, taxpayer groups, municipalities, counties, school
12 districts, special districts, state government, and elected
13 officials charged with assessing and collecting property
14 taxes. The executive director of the department shall appoint
15 the members. The task force shall make periodic reports to the
16 department concerning findings and recommendations in the area
17 of property tax administration.

18 (2) This section shall take effect upon this act
19 becoming a law.

20 Section 10. (1) There is created an advisory
21 committee on airport and seaport property taxation, consisting
22 of 8 members, two of whom shall be appointed by the Governor.
23 The President of the Senate shall appoint two members, one of
24 which must be a member of the Senate, and the Speaker of the
25 House shall appoint two members, one of which must be a member
26 of the House of Representatives. The executive director of the
27 Department of Revenue and one property appraiser appointed by
28 the executive director shall also serve on the committee. The
29 advisory committee shall study the taxation of airport and
30 seaport property and shall submit a written report on this
31 issue to the President of the Senate and the Speaker of the

1 House of Representatives on or before October 1, 2001. The
2 committee shall expire upon completion of the report.

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

5 Section 11. Except as otherwise provided herein, this
6 act shall take effect July 1, 2001.

7
8
9 ===== T I T L E A M E N D M E N T =====

10 And the title is amended as follows:

11 On page 1, line 2, through
12 Page 3, line 4
13 remove from the title of the bill: all of said lines

14
15 and insert in lieu thereof:

16 An act relating to ad valorem tax administration; amending s.
17 193.155, F.S.; revising provisions relating to the correction
18 of errors in the assessment of homestead property due to a
19 material mistake of fact; amending s. 195.096, F.S.; requiring
20 the Department of Revenue to document and retain records used
21 in the review of assessment rolls; requiring the department,
22 effective for 2003 and subsequent tax rolls, to study
23 assessment roll strata by value groups or market areas to
24 ensure the representativeness of ratio study samples; amending
25 s. 196.1975, F.S., relating to exemptions for nonprofit homes
26 for the aged; specifying that the exemption applicable to such
27 homes the residents of which meet certain income limitations
28 applies to individual units or apartments of such homes;
29 providing for application of a residency affidavit requirement
30 to applicants for such an exemption; clarifying provisions
31 relating to qualification for the alternative exemption

1 provided by that section for those portions of a home in which
2 the residents do not meet the income limitations; providing
3 that s. 196.195, F.S., relating to requirements and criteria
4 for determining the profit or nonprofit status of an applicant
5 for exemption, and s. 196.196, F.S., relating to criteria for
6 determining whether property is entitled to a charitable,
7 religious, scientific, or literary exemption, do not apply to
8 that section; amending s. 197.212, F.S., which allows the
9 board of county commissioners to instruct the tax collector
10 not to mail a tax notice when the amount of taxes is less than
11 a specified amount; increasing such minimum amount; amending
12 s. 197.343, F.S.; revising the deadline for mailing an
13 additional tax notice to a taxpayer whose payment has not been
14 received; amending s. 197.502, F.S.; authorizing the tax
15 collector to contract with a title or abstract company to
16 provide information concerning property described in a tax
17 certificate and providing requirements with respect thereto;
18 authorizing the tax collector to pay a reasonable fee for this
19 information; providing that the amount of such fee shall be
20 added to the opening bid for a tax deed for the property;
21 amending s. 200.069, F.S., which provides requirements for the
22 form of the notice of proposed property taxes and non-ad
23 valorem assessments; removing provisions which specify that a
24 separate line entry for each independent special taxing
25 district is optional; revising requirements for entries
26 relating to voted levies for debt service; amending s.
27 192.0105, F.S.; correcting a reference; creating a Property
28 Tax Administration Task Force and providing its duties;
29 creating an advisory committee on airport and seaport property
30 taxation; providing purposes and membership; requiring a
31 report; providing effective dates.