

By the Committee on Finance and Taxation; and Senator Carlton

314-1830A-01

1 A bill to be entitled
2 An act relating to ad valorem tax
3 administration; amending s. 195.096, F.S.;
4 requiring the Department of Revenue to document
5 and retain records used in the review of
6 assessment rolls; amending s. 195.096, F.S.,
7 effective for the 2003 tax rolls and subsequent
8 tax rolls; requiring the Department of Revenue
9 to study assessment groups or market areas to
10 assure the representativeness of ratio-study
11 samples; amending s. 197.502, F.S.; authorizing
12 the tax collector to contract with a title
13 abstract company to provide information
14 concerning property described in a tax
15 certificate; authorizing the tax collector to
16 pay a reasonable fee for this information;
17 providing that the amount of any fee paid for
18 this information must be added to the opening
19 bid for a tax deed for the property; amending
20 s. 200.069, F.S.; changing the presentation of
21 independent special districts' debt-service
22 levies on notices of proposed property taxes;
23 amending s. 193.155, F.S.; revising provisions
24 governing assessment of homestead property;
25 amending s. 197.343, F.S.; changing the date
26 for an additional tax notice; amending s.
27 193.461, F.S.; adding boarding of livestock to
28 the list of agricultural purposes; creating the
29 Property Tax Administration Task Force;
30 providing purposes and membership of the task
31 force; requiring periodic reports to the

1 Department of Revenue; providing an effective
2 date.

3
4 Be It Enacted by the Legislature of the State of Florida:

5
6 Section 1. Paragraph (c) of subsection (2) of section
7 195.096, Florida Statutes, is amended to read:

8 195.096 Review of assessment rolls.--

9 (2) The department shall conduct, no less frequently
10 than once every 2 years, an in-depth review of the assessment
11 rolls of each county. The department need not individually
12 study every use-class of property set forth in s. 195.073, but
13 shall at a minimum study the level of assessment in relation
14 to just value of each classification specified in subsection
15 (3). Such in-depth review may include proceedings of the value
16 adjustment board and the audit or review of procedures used by
17 the counties to appraise property.

18 (c) In conducting assessment ratio studies, the
19 department must use a representative or statistically reliable
20 sample of properties in tests of each classification, stratum,
21 or roll made the subject of a ratio study published by it. The
22 department shall document and retain records of the measures
23 of representativeness of the properties studied in compliance
24 with this section. Such documentation must include a record of
25 findings used as the basis for the approval or disapproval of
26 the tax roll in each county pursuant to s. 193.1142.For
27 purposes of this section, the department shall rely primarily
28 on an assessment-to-sales-ratio study in conducting assessment
29 ratio studies in those classifications of property specified
30 in subsection (3) for which there are adequate market sales.
31 The department shall compute the median and the value-weighted

1 mean for each classification or subclassification studied and
2 for the roll as a whole.

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

6 195.096 Review of assessment rolls.--

7 (2) The department shall conduct, no less frequently
8 than once every 2 years, an in-depth review of the assessment
9 rolls of each county. The department need not individually
10 study every use-class of property set forth in s. 195.073, but
11 shall at a minimum study the level of assessment in relation
12 to just value of each classification specified in subsection
13 (3). Such in-depth review may include proceedings of the value
14 adjustment board and the audit or review of procedures used by
15 the counties to appraise property.

16 (c) In conducting assessment ratio studies, the
17 department must use a representative or statistically reliable
18 sample of properties in tests of each classification, stratum,
19 or roll made the subject of a ratio study published by it. The
20 department shall document and retain records of the measures
21 of representativeness of the properties studied in compliance
22 with this section. Such documentation must include a record of
23 findings used as the basis for the approval or disapproval of
24 the tax roll in each county pursuant to s. 193.1142. In
25 addition, to the greatest extent practicable, the department
26 shall study assessment roll strata by value groups or market
27 areas for each classification, subclassification, or stratum
28 to be studied, to assure the representativeness of ratio study
29 samples. For purposes of this section, the department shall
30 rely primarily on an assessment-to-sales-ratio study in
31 conducting assessment ratio studies in those classifications

1 of property specified in subsection (3) for which there are
2 adequate market sales. The department shall compute the
3 median and the value-weighted mean for each classification or
4 subclassification studied and for the roll as a whole.

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

7 197.502 Application for obtaining tax deed by holder
8 of tax sale certificate; fees.--

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

22 1. The ownership and encumbrance report must be
23 printed or typed on stationery or other paper showing a
24 letterhead of the person, firm, or company that makes the
25 search, and the signature of the person who makes the search
26 or of an officer of the firm must be attached. The tax
27 collector is not liable for payment to the firm unless these
28 requirements are met.

29 2. The tax collector may not accept or pay for any
30 title search or abstract if no financial responsibility is
31 assumed for the search. However, reasonable restrictions as to

1 the liability or responsibility of the title or abstract
2 company are acceptable.

3 3. In order to establish uniform prices for ownership
4 and encumbrance reports within the county, the tax collector
5 shall ensure that the contract for ownership and encumbrance
6 reports include all requests for title searches or abstracts
7 for a given period of time.

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

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

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

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

28 (1) The notice shall read:

29
30 NOTICE OF PROPOSED PROPERTY TAXES

31 DO NOT PAY--THIS IS NOT A BILL

1
2 The taxing authorities which levy property taxes
3 against your property will soon hold PUBLIC HEARINGS to adopt
4 budgets and tax rates for the next year.

5 The purpose of these PUBLIC HEARINGS is to receive
6 opinions from the general public and to answer questions on
7 the proposed tax change and budget PRIOR TO TAKING FINAL
8 ACTION.

9 Each taxing authority may AMEND OR ALTER its proposals
10 at the hearing.

11
12 (2) The notice shall further contain information
13 applicable to the specific parcel in question. The
14 information shall be in columnar form. There shall be five
15 column headings which shall read: "Taxing Authority," "Your
16 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
17 Budget Change is Made," "A Public Hearing on the Proposed
18 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
19 NO Budget Change is Made."

20 (3) There shall be under each column heading an entry
21 for the county; the school district levy required pursuant to
22 s. 236.02(6); other operating school levies; the municipality
23 or municipal service taxing unit or units in which the parcel
24 lies, if any; the water management district levying pursuant
25 to s. 373.503; the a single entry for other independent
26 special districts in which the parcel lies, if any; and
27 ~~except as provided in subsection (11); and a single entry~~ for
28 all voted levies for debt service applicable to the parcel, if
29 any.

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

1 (a) In the first column, a brief, commonly used name
2 for the taxing authority or its governing body. The entry in
3 the first column for the levy required pursuant to s.
4 236.02(6) shall be "By State Law." The entry for other
5 operating school district levies shall be "By Local Board."
6 Both school levy entries shall be indented and preceded by the
7 notation "Public Schools:". ~~The entry in the first column for~~
8 ~~independent special districts other than the water management~~
9 ~~district shall be "Independent Special Districts," except as~~
10 ~~provided in subsection (11).~~ For each voted levy levies for
11 debt service, the entry shall be "Voter Approved Debt
12 Payments."

13 (b) In the second column, the gross amount of ad
14 valorem taxes levied against the parcel in the previous year.
15 If the parcel did not exist in the previous year, the second
16 column shall be blank.

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

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

27 ~~1. No entry shall be made in the fourth column for the~~
28 ~~line showing independent special districts other than water~~
29 ~~management districts if that line represents more than one~~
30 ~~district;~~

31

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

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

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

18 (f) For special assessments collected utilizing the ad
19 valorem method pursuant to s. 197.363, the previous year's
20 assessment amount shall be added to the ad valorem taxes shown
21 in the second and fifth columns, and the amount proposed to be
22 imposed for the current year shall be added to the ad valorem
23 taxes shown in the third column.

24 (5) The amounts shown on each line preceding each ~~the~~
25 entry for voted levies for debt service shall include the sum
26 of all ad valorem levies of the applicable unit of local
27 government for operating purposes, including those of
28 dependent special districts (except for municipal service
29 taxing units, which shall be listed on the line for
30 municipalities), and all nonvoted or nondebt service special
31 assessments imposed by the applicable unit of local government

1 to be collected utilizing the ad valorem method. Voted levies
2 for debt service for all units of local government shall be
3 combined and shown on a single line, including voter-approved
4 special assessments for debt service if collected utilizing
5 the ad valorem method.

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

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

18 (8) The notice shall further read:

19

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
20				
21				
22	Your Property			
23	Value Last			
24	Year	\$.....	\$.....	\$.....
25	Your Property			
26	Value This			
27	Year	\$.....	\$.....	\$.....
28				

29 If you feel that the market value of your property is
30 inaccurate or does not reflect fair market value, contact your
31

1 county property appraiser at ...(phone number)... or
2 ...(location)....

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

8

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

10

11

EXPLANATION

12

13 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

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

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

18 This column shows what your taxes will be this year under the
19 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
20 proposal is NOT final and may be amended at the public
21 hearings shown on the front side of this notice.

22 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"

23 This column shows what your taxes will be this year IF EACH
24 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
25 These amounts are based on last year's budgets and your
26 current assessment. The difference between columns 2 and 3 is
27 the tax change proposed by each local taxing authority and is
28 NOT the result of higher assessments.

29 ASSESSED VALUE means:

30 For homestead property: value as limited by the State
31 Constitution;

1 For agricultural and similarly assessed property:
2 classified use value;

3 For all other property: market value.
4

5 *Note: Amounts shown on this form do NOT reflect early payment
6 discounts you may have received or may be eligible to receive.
7 (Discounts are a maximum of 4 percent of the amounts shown on
8 this form.)
9

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

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

30 (11)~~(12)~~ The bottom portion of the notice shall
31 further read in bold, conspicuous print:

1
2 "Your final tax bill may contain non-ad valorem
3 assessments which may not be reflected on this
4 notice such as assessments for roads, fire,
5 garbage, lighting, drainage, water, sewer, or
6 other governmental services and facilities
7 which may be levied by your county, city, or
8 any special district."

9
10 (12)~~(13)~~(a) If requested by the local governing board
11 levying non-ad valorem assessments and agreed to by the
12 property appraiser, the notice specified in this section may
13 contain a notice of proposed or adopted non-ad valorem
14 assessments. If so agreed, the notice shall be titled:

15
16 NOTICE OF PROPOSED PROPERTY TAXES
17 AND PROPOSED OR ADOPTED
18 NON-AD VALOREM ASSESSMENTS
19 DO NOT PAY--THIS IS NOT A BILL
20

21 There must be a clear partition between the notice of proposed
22 property taxes and the notice of proposed or adopted non-ad
23 valorem assessments. The partition must be a bold, horizontal
24 line approximately 1/8 -inch thick. By rule, the department
25 shall provide a format for the form of the notice of proposed
26 or adopted non-ad valorem assessments which meets the
27 following minimum requirements:

28 1. There must be subheading for columns listing the
29 levying local governing board, with corresponding assessment
30 rates expressed in dollars and cents per unit of assessment,
31 and the associated assessment amount.

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

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

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

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

14 (b) If the notice includes all adopted non-ad valorem
15 assessments, the provisions contained in subsection (12) shall
16 not be placed on the notice.

17 Section 5. Section 193.155, Florida Statutes, is
18 amended to read:

19 193.155 Homestead assessments.--Homestead property
20 shall be assessed at just value as of January 1, 1994.
21 Property receiving the homestead exemption after January 1,
22 1994, shall be assessed at just value as of January 1 of the
23 year in which the property receives the exemption. ~~Thereafter,~~
24 ~~determination of the assessed value of the property is subject~~
25 ~~to the following provisions:~~

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

31

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

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

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

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

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

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

31

1 (6) Only property that receives a homestead exemption
2 is subject to this section. No portion of property that is
3 assessed solely on the basis of character or use pursuant to
4 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,
5 is subject to this section. When property is assessed under s.
6 193.461, s. 193.501, or s. 193.505 and contains a residence
7 under the same ownership, the portion of the property
8 consisting of the residence and curtilage must be assessed
9 separately, pursuant to s. 193.011, for the assessment to be
10 subject to the limitation in this section.

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

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

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

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

30
31

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

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

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

23 197.343 Tax notices; additional notice required.--

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

31

1 Section 7. Subsection (5) of s. 193.461, Florida
2 Statutes, is amended to read:

3 193.461 Agricultural lands; classification and
4 assessment; mandated eradication or quarantine program.--

5 (5) For the purpose of this section, "agricultural
6 purposes" includes, but is not limited to, horticulture;
7 floriculture; viticulture; forestry; dairy; livestock;
8 boarding of livestock;poultry; bee; pisciculture, when the
9 land is used principally for the production of tropical fish;
10 aquaculture; sod farming; and all forms of farm products and
11 farm production.

12 Section 8. (1) There is created the Property Tax
13 Administration Task Force for the purpose of serving as a
14 forum for bringing issues in property tax administration to
15 the Department of Revenue, of providing and evaluating
16 suggestions for improving the property tax administration
17 process, and of promoting greater understanding of property
18 tax administration issues. The Property Tax Administration
19 Task Force shall consist of members representing business and
20 industry, taxpayer groups, municipalities, counties, school
21 districts, special districts, state government, and elected
22 officials charged with assessing and collecting property
23 taxes. The Executive Director of the Department of Revenue
24 shall appoint the members. The task force shall make periodic
25 reports to the department concerning findings and
26 recommendations in the area of property tax administration.

27 (2) This section shall take effect upon becoming a
28 law.

29 Section 9. Except as otherwise expressly provided in
30 this act, this act shall take effect July 1, 2001.

31

1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2 COMMITTEE SUBSTITUTE FOR
3 SB 1576

4 The Committee Substitute:

- 5 1) removes the provisions for indexing the reported level
6 of assessment and basing allocation of school funds
7 based on a 4 year moving average of levels of
8 assessment;
- 9 2) amends the TRIM Notice to include a separate entry for
10 each independent special district and each voted levy
11 for debt service, and remove the instruction to the
12 taxpayer to contact the Tax Collector for information
13 about independent special districts and voter approved
14 debt;
- 15 3) allows the property appraiser to correct material
16 mistakes of fact on the assessment of homestead
17 properties;
- 18 4) delays the date for delinquent property tax notices from
19 April 10 to April 30; and
- 20 5) adds "boarding of livestock" to the list of agricultural
21 purposes used in determining whether real property
22 should be classified as agricultural; and
- 23 6) creates the Property Tax Administration Task Force.
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