

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.
27 192.0105, F.S.; conforming a cross-reference;
28 amending s. 197.212, F.S.; increasing the
29 allowable minimum property tax; creating the
30 Property Tax Administration Task Force;
31 providing purposes and membership of the task

1 force; requiring periodic reports to the
2 Department of Revenue; amending s. 196.1975,
3 F.S., relating to exemptions for nonprofit
4 homes for the aged; specifying that the
5 exemption applicable to such homes the
6 residents of which meet certain income
7 limitations applies to individual units or
8 apartments of such homes; providing for
9 application of a residency affidavit
10 requirement to applicants for such an
11 exemption; clarifying provisions relating to
12 qualification for the alternative exemption
13 provided by that section for those portions of
14 a home in which the residents do not meet the
15 income limitations; providing that s. 196.195,
16 F.S., relating to requirements and criteria for
17 determining the profit or nonprofit status of
18 an applicant for exemption, and s. 196.196,
19 F.S., relating to criteria for determining
20 whether property is entitled to a charitable,
21 religious, scientific, or literary exemption,
22 do not apply to that section; creating an
23 advisory committee on property and other public
24 facility taxation; providing purposes and
25 membership; requiring a report; providing an
26 appropriation; amending s. 236.25, F.S.;
27 allowing certain school districts to levy, by
28 referendum, additional district school taxes;
29 providing limitations on the uses of the
30 resulting revenues; amending s. 236.31, F.S.;
31 providing for millage elections pursuant to s.

1 236.25, F.S.; amending s. 236.32, F.S.;

2 revising the procedures for conducting school

3 district millage elections; providing an

4 effective date.

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6 Be It Enacted by the Legislature of the State of Florida:

7

8 Section 1. Paragraph (c) of subsection (2) of section

9 195.096, Florida Statutes, is amended to read:

10 195.096 Review of assessment rolls.--

11 (2) The department shall conduct, no less frequently

12 than once every 2 years, an in-depth review of the assessment

13 rolls of each county. The department need not individually

14 study every use-class of property set forth in s. 195.073, but

15 shall at a minimum study the level of assessment in relation

16 to just value of each classification specified in subsection

17 (3). Such in-depth review may include proceedings of the value

18 adjustment board and the audit or review of procedures used by

19 the counties to appraise property.

20 (c) In conducting assessment ratio studies, the

21 department must use a representative or statistically reliable

22 sample of properties in tests of each classification, stratum,

23 or roll made the subject of a ratio study published by it. The

24 department shall document and retain records of the measures

25 of representativeness of the properties studied in compliance

26 with this section. Such documentation must include a record of

27 findings used as the basis for the approval or disapproval of

28 the tax roll in each county pursuant to s. 193.1142.For

29 purposes of this section, the department shall rely primarily

30 on an assessment-to-sales-ratio study in conducting assessment

31 ratio studies in those classifications of property specified

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

5 Section 2. Effective January 1, 2003, paragraph (c) of
6 subsection (2) of section 195.096, Florida Statutes, as
7 amended by section 1 of this act, 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. In
27 addition, to the greatest extent practicable, the department
28 shall study assessment roll strata by value groups or market
29 areas for each classification, subclassification, or stratum
30 to be studied, to assure the representativeness of ratio study
31 samples.For purposes of this section, the department shall

1 rely primarily on an assessment-to-sales-ratio study in
2 conducting assessment ratio studies in those classifications
3 of property specified in subsection (3) for which there are
4 adequate market sales. The department shall compute the
5 median and the value-weighted mean for each classification or
6 subclassification studied and for the roll as a whole.

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

9 197.502 Application for obtaining tax deed by holder
10 of tax sale certificate; fees.--

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

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

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1 2. The tax collector may not accept or pay for any
2 title search or abstract if no financial responsibility is
3 assumed for the search. However, reasonable restrictions as to
4 the liability or responsibility of the title or abstract
5 company are acceptable.

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

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

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

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

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

31 (1) The notice shall read:

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NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY--THIS IS NOT A BILL

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

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

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

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

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

1 all voted levies for debt service applicable to the parcel, if
2 any.

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

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

17 (b) In the second column, the gross amount of ad
18 valorem taxes levied against the parcel in the previous year.
19 If the parcel did not exist in the previous year, the second
20 column shall be blank.

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

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

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

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

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

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

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

28 (5) The amounts shown on each line preceding each ~~the~~
29 entry for voted levies for debt service shall include the sum
30 of all ad valorem levies of the applicable unit of local
31 government for operating purposes, including those of

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

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

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

22 (8) The notice shall further read:

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

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

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

11
12 (9) The reverse side of the form shall read:

13
14 EXPLANATION
15

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

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

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

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

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

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

1 ASSESSED VALUE means:

2 For homestead property: value as limited by the State
3 Constitution;

4 For agricultural and similarly assessed property:
5 classified use value;

6 For all other property: market value.
7

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

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

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

1 ~~governing body of the county shall bear the expense of~~
2 ~~procuring such form.~~

3 (11)~~(12)~~ The bottom portion of the notice shall
4 further read in bold, conspicuous print:

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

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

19
20 NOTICE OF PROPOSED PROPERTY TAXES
21 AND PROPOSED OR ADOPTED
22 NON-AD VALOREM ASSESSMENTS
23 DO NOT PAY--THIS IS NOT A BILL
24

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

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

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

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

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

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

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

21 Section 5. Section 193.155, Florida Statutes, is
22 amended to read:

23 193.155 Homestead assessments.--Homestead property
24 shall be assessed at just value as of January 1, 1994.
25 Property receiving the homestead exemption after January 1,
26 1994, shall be assessed at just value as of January 1 of the
27 year in which the property receives the exemption. ~~Thereafter,~~
28 ~~determination of the assessed value of the property is subject~~
29 ~~to the following provisions:~~

30 (1) Beginning in 1995, or the year following the year
31 the property receives homestead exemption, whichever is later,

1 the property shall be reassessed annually on January 1. Any
2 change resulting from such reassessment shall not exceed the
3 lower of the following:

4 (a) Three percent of the assessed value of the
5 property for the prior year; or

6 (b) The percentage change in the Consumer Price Index
7 for All Urban Consumers, U.S. City Average, all items
8 1967=100, or successor reports for the preceding calendar year
9 as initially reported by the United States Department of
10 Labor, Bureau of Labor Statistics.

11 (2) If the assessed value of the property as
12 calculated under subsection (1) exceeds the just value, the
13 assessed value of the property shall be lowered to the just
14 value of the property.

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

24 (a) Subsequent to the change or transfer, the same
25 person is entitled to the homestead exemption as was
26 previously entitled and:

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

29 (b) The transfer is between husband and wife,
30 including a transfer to a surviving spouse or a transfer due
31 to a dissolution of marriage;

1 (c) The transfer occurs by operation of law under s.
2 732.4015; or

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

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

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

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

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

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

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

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

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

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

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. Paragraph (a) of subsection (1) of section
2 192.0105, Florida Statutes, is amended to read:

3 192.0105 Taxpayer rights.--There is created a Florida
4 Taxpayer's Bill of Rights for property taxes and assessments
5 to guarantee that the rights, privacy, and property of the
6 taxpayers of this state are adequately safeguarded and
7 protected during tax levy, assessment, collection, and
8 enforcement processes administered under the revenue laws of
9 this state. The Taxpayer's Bill of Rights compiles, in one
10 document, brief but comprehensive statements that summarize
11 the rights and obligations of the property appraisers, tax
12 collectors, clerks of the court, local governing boards, the
13 Department of Revenue, and taxpayers. The rights afforded
14 taxpayers to assure that their privacy and property are
15 safeguarded and protected during tax levy, assessment, and
16 collection are available only insofar as they are implemented
17 in other parts of the Florida Statutes or rules of the
18 Department of Revenue. The rights so guaranteed to state
19 taxpayers in the Florida Statutes and the departmental rules
20 include:

21 (1) THE RIGHT TO KNOW.--

22 (a) The right to be mailed notice of proposed property
23 taxes and proposed or adopted non-ad valorem assessments (see
24 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
25 200.069). The notice must also inform the taxpayer that the
26 final tax bill may contain additional non-ad valorem
27 assessments (see s. 200.069(11)~~s. 200.069(12)~~).

28 Section 8. Section 197.212, Florida Statutes, is
29 amended to read:

30 197.212 Minimum tax bill.--On the recommendation of
31 the county tax collector, the board of county commissioners

1 may adopt a resolution instructing the collector not to mail
2 tax notices to a taxpayer when the amount of taxes shown on
3 the tax notice is less than an amount up to \$25~~\$~~5. The
4 resolution shall also instruct the property appraiser that he
5 or she shall not make an extension on the tax roll for any
6 parcel for which the tax would amount to less than an amount
7 up to \$25~~\$~~5. The minimum tax bill so established may not
8 exceed an amount up to \$25~~\$~~5.

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

24 (2) This section shall take effect upon becoming a
25 law.

26 Section 10. Effective upon this act becoming a law and
27 applicable to the tax year 2001 and thereafter, section
28 196.1975, Florida Statutes, is amended to read:

29 196.1975 Exemption for property used by nonprofit
30 homes for the aged.--Nonprofit homes for the aged are exempt
31 to the extent that they meet the following criteria:

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

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

18 (a) Furnishes medical facilities or nursing services
19 to its residents, or

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

22 (3) Those portions of the home for the aged which are
23 devoted exclusively to the conduct of religious services or
24 the rendering of nursing or medical services are exempt from
25 ad valorem taxation.

26 (4)(a) After removing the assessed value exempted in
27 subsection (3), units or apartments in homes for the aged
28 shall be exempt only to the extent that residency in the
29 existing unit or apartment of the applicant home is reserved
30 for or restricted to or the unit or apartment is occupied by
31 persons who have resided in the applicant home and in good

1 faith made this state their permanent residence as of January
2 1 of the year in which exemption is claimed and who also meet
3 the requirements set forth in one of the following
4 subparagraphs:

5 1. Persons who have gross incomes of not more than
6 \$7,200 per year and who are 62 years of age or older.

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

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

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

19

20 However, the income limitations do not apply to totally and
21 permanently disabled veterans, provided they meet the
22 requirements of s. 196.081.

23 (b) The maximum income limitations permitted in this
24 subsection shall be adjusted, effective January 1, 1977, and
25 on each succeeding year, by the percentage change in the
26 average cost-of-living index in the period January 1 through
27 December 31 of the immediate prior year compared with the same
28 period for the year prior to that. The index is the average
29 of the monthly consumer price index figures for the stated
30 12-month period, relative to the United States as a whole,
31 issued by the United States Department of Labor.

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

8 (6) For the purposes of this section, gross income
9 includes social security benefits payable to the person or
10 couple or assigned to an organization designated specifically
11 for the support or benefit of that person or couple.

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

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

28 (9)(a) Each unit or apartment of a home for the aged
29 not exempted in subsection (3) or subsection (4), which is
30 operated by a not for profit corporation and is owned by such
31 corporation or leased by such corporation from a health

1 facilities authority pursuant to part III of chapter 154 or an
2 industrial development authority pursuant to part III of
3 chapter 159, and which property is used by such home for the
4 aged for the purposes for which it was organized, is exempt
5 from all ad valorem taxation, except for assessments for
6 special benefits, to the extent of \$25,000 of assessed
7 valuation of such property for each apartment or unit:

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

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

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

22 (10) Homes for the aged, or life care communities,
23 however designated, which are financed through the sale of
24 health facilities authority bonds or bonds of any other public
25 entity, whether on a sale-leaseback basis, a sale-repurchase
26 basis, or other financing arrangement, or which are financed
27 without public-entity bonds, are exempt from ad valorem
28 taxation only in accordance with the provisions of this
29 section.

30 (11) Any portion of such property used for nonexempt
31 purposes may be valued and placed upon the tax rolls

1 separately from any portion entitled to exemption pursuant to
2 this chapter.

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

10 (13) Sections 196.195 and 196.196 do not apply to this
11 section.

12 Section 11. (1) There is created an advisory
13 committee on property taxation, consisting of 8 members, two
14 of whom shall be appointed by the Governor. The President of
15 the Senate shall appoint two members, one of which must be a
16 member of the Senate, and the Speaker of the House shall
17 appoint two members, one of which must be a member of the
18 House of Representatives. The executive director of the
19 Department of Revenue and one property appraiser appointed by
20 the executive director shall also serve on the committee. The
21 advisory committee shall study the taxation of airport and
22 seaport property and may consider taxation of other public
23 facilities and issues related to special districts. The
24 advisory committee shall submit a written report on this issue
25 to the President of the Senate and the Speaker of the House of
26 Representatives on or before October 1, 2001. The committee
27 shall receive \$100,000 from the General Revenue Fund for this
28 purpose and shall expire upon completion of the report.

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

31

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

3 236.25 District school tax.--

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

21 Section 13. Section 236.31, Florida Statutes, is
22 amended to read:

23 236.31 District millage elections.--

24 (1) The school board, pursuant to resolution adopted
25 at a regular meeting, shall direct the county commissioners to
26 call an election at which the electors within the school
27 districts may approve an ad valorem tax millage as authorized
28 in s. 9, Art. VII of the State Constitution. Such election may
29 be held at any time, except that not more than one such
30 election shall be held during any 12-month period. Any
31 millage so authorized shall be levied for a period not in

1 excess of 2 years or until changed by another millage
2 election, whichever is the earlier. In the event any such
3 election is invalidated by a court of competent jurisdiction,
4 such invalidated election shall be considered not to have been
5 held.

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

18 Section 14. Section 236.32, Florida Statutes, is
19 amended to read:

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

22 236.32 Procedures for holding and conducting school
23 district millage elections.--

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

28 (2) FORM OF BALLOT.--

29 (a) The school board may propose a single millage or
30 two millages, with one for operating expenses and another for
31 a local capital improvement reserve fund. When two millage

1 figures are proposed, each millage must be voted on
2 separately.

3 (b) The school board shall provide the wording of the
4 substance of the measure and the ballot title in the
5 resolution calling for the election. The wording of the
6 ballot must conform to the provisions of s. 101.161.

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

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

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

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

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