

1
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; providing an effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:

29
30 Section 1. Paragraph (c) of subsection (2) of section
31 195.096, Florida Statutes, is amended to read:

1 195.096 Review of assessment rolls.--

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

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

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

30 195.096 Review of assessment rolls.--

31

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

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

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

1 197.502 Application for obtaining tax deed by holder
2 of tax sale certificate; fees.--

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

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

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

28 3. In order to establish uniform prices for ownership
29 and encumbrance reports within the county, the tax collector
30 shall ensure that the contract for ownership and encumbrance
31

1 reports include all requests for title searches or abstracts
2 for a given period of time.

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

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

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

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

23 (1) The notice shall read:

24

25 NOTICE OF PROPOSED PROPERTY TAXES

26

DO NOT PAY--THIS IS NOT A BILL

27

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

31

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

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

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

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

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

28 (a) In the first column, a brief, commonly used name
29 for the taxing authority or its governing body. The entry in
30 the first column for the levy required pursuant to s.
31 236.02(6) shall be "By State Law." The entry for other

1 operating school district levies shall be "By Local Board."
2 Both school levy entries shall be indented and preceded by the
3 notation "Public Schools:". ~~The entry in the first column for~~
4 ~~independent special districts other than the water management~~
5 ~~district shall be "Independent Special Districts," except as~~
6 ~~provided in subsection (11).~~For each voted levy levies for
7 debt service, the entry shall be "Voter Approved Debt
8 Payments."

9 (b) In the second column, the gross amount of ad
10 valorem taxes levied against the parcel in the previous year.
11 If the parcel did not exist in the previous year, the second
12 column shall be blank.

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

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

23 1. ~~No entry shall be made in the fourth column for the~~
24 ~~line showing independent special districts other than water~~
25 ~~management districts if that line represents more than one~~
26 ~~district;~~

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

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

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

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

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

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

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

13 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
17 Your Property				
18 Value Last				
19 Year	\$.....	\$.....	\$.....	\$.....
20 Your Property				
21 Value This				
22 Year	\$.....	\$.....	\$.....	\$.....

23
 24 If you feel that the market value of your property is
 25 inaccurate or does not reflect fair market value, contact your
 26 county property appraiser at ...(phone number)... or
 27 ...(location)....

28 If the property appraiser's office is unable to resolve
 29 the matter as to market value, you may file a petition for
 30 adjustment with the Value Adjustment Board. Petition forms are
 31

1 available from the county property appraiser and must be filed
2 ON OR BEFORE ...(date)....

3

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

5

6

EXPLANATION

7

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

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

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

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

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

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

24 ASSESSED VALUE means:

25 For homestead property: value as limited by the State
26 Constitution;

27 For agricultural and similarly assessed property:
28 classified use value;

29 For all other property: market value.

30

31

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

5
6 (10) The front side of the form required pursuant to
7 this section shall approximate in all essential respects the
8 facsimile set forth in this subsection as it appears in s. 26,
9 chapter 80-274, Laws of Florida, except for amendments
10 subsequent to 1980.

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

26 (11)~~(12)~~ The bottom portion of the notice shall
27 further read in bold, conspicuous print:

28
29 "Your final tax bill may contain non-ad valorem
30 assessments which may not be reflected on this
31 notice such as assessments for roads, fire,

1 garbage, lighting, drainage, water, sewer, or
2 other governmental services and facilities
3 which may be levied by your county, city, or
4 any special district."

5
6 (12)~~(13)~~(a) If requested by the local governing board
7 levying non-ad valorem assessments and agreed to by the
8 property appraiser, the notice specified in this section may
9 contain a notice of proposed or adopted non-ad valorem
10 assessments. If so agreed, the notice shall be titled:

11
12 NOTICE OF PROPOSED PROPERTY TAXES
13 AND PROPOSED OR ADOPTED
14 NON-AD VALOREM ASSESSMENTS
15 DO NOT PAY--THIS IS NOT A BILL
16

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

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

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

31

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

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

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

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

14 Section 5. Section 193.155, Florida Statutes, is
15 amended to read:

16 193.155 Homestead assessments.--Homestead property
17 shall be assessed at just value as of January 1, 1994.
18 Property receiving the homestead exemption after January 1,
19 1994, shall be assessed at just value as of January 1 of the
20 year in which the property receives the exemption. ~~Thereafter,~~
21 ~~determination of the assessed value of the property is subject~~
22 ~~to the following provisions:~~

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

28 (a) Three percent of the assessed value of the
29 property for the prior year; or

30 (b) The percentage change in the Consumer Price Index
31 for All Urban Consumers, U.S. City Average, all items

1 1967=100, or successor reports for the preceding calendar year
2 as initially reported by the United States Department of
3 Labor, Bureau of Labor Statistics.

4 (2) If the assessed value of the property as
5 calculated under subsection (1) exceeds the just value, the
6 assessed value of the property shall be lowered to the just
7 value of the property.

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

17 (a) Subsequent to the change or transfer, the same
18 person is entitled to the homestead exemption as was
19 previously entitled and:

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

22 (b) The transfer is between husband and wife,
23 including a transfer to a surviving spouse or a transfer due
24 to a dissolution of marriage;

25 (c) The transfer occurs by operation of law under s.
26 732.4015; or

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

30 (4)(a) Changes, additions, or improvements to
31 homestead property shall be assessed at just value as of the

1 first January 1 after the changes, additions, or improvements
2 are substantially completed.

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

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

22 (5) When property is destroyed or removed and not
23 replaced, the assessed value of the parcel shall be reduced by
24 the assessed value attributable to the destroyed or removed
25 property.

26 (6) Only property that receives a homestead exemption
27 is subject to this section. No portion of property that is
28 assessed solely on the basis of character or use pursuant to
29 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,
30 is subject to this section. When property is assessed under s.
31 193.461, s. 193.501, or s. 193.505 and contains a residence

1 under the same ownership, the portion of the property
2 consisting of the residence and curtilage must be assessed
3 separately, pursuant to s. 193.011, for the assessment to be
4 subject to the limitation in this section.

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

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

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

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

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

27 (9) If the property appraiser determines that for any
28 year or years within the prior 10 years a person who was not
29 entitled to the homestead property assessment limitation
30 granted under this section was granted the homestead property
31 assessment limitation, the property appraiser making such

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

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

15 197.343 Tax notices; additional notice required.--

16 (1) An additional tax notice shall be mailed by April
17 30 ~~April 10~~ to each taxpayer whose payment has not been
18 received. The notice shall include a description of the
19 property and the following statement: If the taxes for
20 ...(year)... on your property are not paid, a tax certificate
21 will be sold for these taxes, and your property may be sold at
22 a future date. Contact the tax collector's office at once.

23 Section 7. Paragraph (a) of subsection (1) of section
24 192.0105, Florida Statutes, is amended to read:

25 192.0105 Taxpayer rights.--There is created a Florida
26 Taxpayer's Bill of Rights for property taxes and assessments
27 to guarantee that the rights, privacy, and property of the
28 taxpayers of this state are adequately safeguarded and
29 protected during tax levy, assessment, collection, and
30 enforcement processes administered under the revenue laws of
31 this state. The Taxpayer's Bill of Rights compiles, in one

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

12 (1) THE RIGHT TO KNOW.--

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

19 Section 8. Section 197.212, Florida Statutes, is
20 amended to read:

21 197.212 Minimum tax bill.--On the recommendation of
22 the county tax collector, the board of county commissioners
23 may adopt a resolution instructing the collector not to mail
24 tax notices to a taxpayer when the amount of taxes shown on
25 the tax notice is less than an amount up to \$30\$5. The
26 resolution shall also instruct the property appraiser that he
27 or she shall not make an extension on the tax roll for any
28 parcel for which the tax would amount to less than an amount
29 up to \$30\$5. The minimum tax bill so established may not
30 exceed an amount up to \$30\$5.

31

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

16 (2) This section shall take effect upon becoming a
17 law.

18 Section 10. Effective upon this act becoming a law and
19 applicable to the tax year 2001 and thereafter, section
20 196.1975, Florida Statutes, is amended to read:

21 196.1975 Exemption for property used by nonprofit
22 homes for the aged.--Nonprofit homes for the aged are exempt
23 to the extent that they meet the following criteria:

24 (1) The applicant must be a corporation not for profit
25 pursuant to chapter 617 or a Florida limited partnership, the
26 sole general partner of which is a corporation not for profit
27 pursuant to chapter 617, and the corporation not for profit
28 must have been exempt as of January 1 of the year for which
29 exemption from ad valorem property taxes is requested from
30 federal income taxation by having qualified as an exempt
31 charitable organization under the provisions of s. 501(c)(3)

1 of the Internal Revenue Code of 1954 or of the corresponding
2 section of a subsequently enacted federal revenue act.

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

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

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

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

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

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

30 2. Couples, one of whom must be 62 years of age or
31 older, having a combined gross income of not more than \$8,000

1 per year, or the surviving spouse thereof, who lived with the
2 deceased at the time of the deceased's death in a home for the
3 aged.

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

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

11

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

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

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

31

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

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

23 (3) This section shall take effect upon becoming a
24 law.

25 Section 12. Except as otherwise expressly provided in
26 this act, this act shall take effect July 1, 2001.

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