

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Wallace offered the following:

Amendment (with title amendment)

On page 2, line 15
remove from the bill: everything after the enacting clause
and insert in lieu thereof:

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

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

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

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- 1 (a) Three percent of the assessed value of the
2 property for the prior year; or
- 3 (b) The percentage change in the Consumer Price Index
4 for All Urban Consumers, U.S. City Average, all items
5 1967=100, or successor reports for the preceding calendar year
6 as initially reported by the United States Department of
7 Labor, Bureau of Labor Statistics.
- 8 (2) If the assessed value of the property as
9 calculated under subsection (1) exceeds the just value, the
10 assessed value of the property shall be lowered to the just
11 value of the property.
- 12 (3) Except as provided in this subsection, property
13 assessed under this section shall be assessed at just value as
14 of January 1 of the year following a change of ownership.
15 Thereafter, the annual changes in the assessed value of the
16 property are subject to the limitations in subsections (1) and
17 (2). For the purpose of this section, a change in ownership
18 means any sale, foreclosure, or transfer of legal title or
19 beneficial title in equity to any person, except as provided
20 in this subsection. There is no change of ownership if:
- 21 (a) Subsequent to the change or transfer, the same
22 person is entitled to the homestead exemption as was
23 previously entitled and:
- 24 1. The transfer of title is to correct an error; or
25 2. The transfer is between legal and equitable title;
- 26 (b) The transfer is between husband and wife,
27 including a transfer to a surviving spouse or a transfer due
28 to a dissolution of marriage;
- 29 (c) The transfer occurs by operation of law under s.
30 732.4015; or
- 31 (d) Upon the death of the owner, the transfer is

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17 Section 2. Paragraph (c) of subsection (2) of section
18 195.096, Florida Statutes, is amended to read:

19 195.096 Review of assessment rolls.--

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

29 (c) In conducting assessment ratio studies, the
30 department must use a representative or statistically reliable
31 sample of properties in tests of each classification, stratum,

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

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

17 195.096 Review of assessment rolls.--

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

27 (c) In conducting assessment ratio studies, the
28 department must use a representative or statistically reliable
29 sample of properties in tests of each classification, stratum,
30 or roll made the subject of a ratio study published by it. The
31 department shall document and retain records of the measures

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

16 Section 4. Effective upon this act becoming a law and
17 applicable to the tax year 2001 and thereafter, section
18 196.1975, Florida Statutes, is amended to read:

19 196.1975 Exemption for property used by nonprofit
20 homes for the aged.--Nonprofit homes for the aged are exempt
21 to the extent that they meet the following criteria:

22 (1) The applicant must be a corporation not for profit
23 pursuant to chapter 617 or a Florida limited partnership, the
24 sole general partner of which is a corporation not for profit
25 pursuant to chapter 617, and the corporation not for profit
26 must have been exempt as of January 1 of the year for which
27 exemption from ad valorem property taxes is requested from
28 federal income taxation by having qualified as an exempt
29 charitable organization under the provisions of s. 501(c)(3)
30 of the Internal Revenue Code of 1954 or of the corresponding
31 section of a subsequently enacted federal revenue act.

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

8 (a) Furnishes medical facilities or nursing services
9 to its residents, or

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

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

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

26 1. Persons who have gross incomes of not more than
27 \$7,200 per year and who are 62 years of age or older.

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

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1 aged.

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

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

9
10 However, the income limitations do not apply to totally and
11 permanently disabled veterans, provided they meet the
12 requirements of s. 196.081.

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

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

29 (6) For the purposes of this section, gross income
30 includes social security benefits payable to the person or
31 couple or assigned to an organization designated specifically

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1 for the support or benefit of that person or couple.

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

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

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

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

31 2. Which is occupied, on January 1 of the year in

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1 which exemption from ad valorem property taxation is
2 requested, by a person who resides therein and in good faith
3 makes the same his or her permanent home.

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

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

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

24 (12) When it becomes necessary for the property
25 appraiser to determine the value of a unit, he or she shall
26 include in such valuation the proportionate share of the
27 common areas, including the land, fairly attributable to such
28 unit, based upon the value of such unit in relation to all
29 other units in the home, unless the common areas are otherwise
30 exempted by subsection (8).

31 Section 5. Section 197.212, Florida Statutes, is

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1 amended to read:

2 197.212 Minimum tax bill.--On the recommendation of
3 the county tax collector, the board of county commissioners
4 may adopt a resolution instructing the collector not to mail
5 tax notices to a taxpayer when the amount of taxes shown on
6 the tax notice is less than an amount up to \$50\$5. The
7 resolution shall also instruct the property appraiser that he
8 or she shall not make an extension on the tax roll for any
9 parcel for which the tax would amount to less than an amount
10 up to \$50\$5. The minimum tax bill so established may not
11 exceed an amount up to \$50\$5.

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

14 197.343 Tax notices; additional notice required.--

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

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

24 197.502 Application for obtaining tax deed by holder
25 of tax sale certificate; fees.--

26 (5)(a) The tax collector may contract with a title
27 company or an abstract company at a reasonable fee to provide
28 the minimum information required by subsection (4), consistent
29 with rules adopted by the department. If additional
30 information is required, the tax collector shall make a
31 written request to the title or abstract company stating the

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1 additional requirements. The tax collector may select any
2 title or abstract company, regardless of its location, as long
3 as the fee is reasonable, the minimum information is
4 submitted, and the title or abstract company is authorized to
5 do business in this state. The tax collector may advertise and
6 accept bids for the title or abstract company if he or she
7 considers it appropriate to do so.

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

15 2. The tax collector shall not accept or pay for any
16 title search or abstract if no financial responsibility is
17 assumed for the search. However, reasonable restrictions as to
18 the liability or responsibility of the title or abstract
19 company are acceptable.

20 3. In order to establish uniform prices for ownership
21 and encumbrance reports within the county, the tax collector
22 shall ensure that the contract for ownership and encumbrance
23 reports include all requests for title searches or abstracts
24 for a given period of time.

25 (b) Any fee paid for any title search or abstract
26 shall be collected at the time of application under subsection
27 (1), and the amount of the fee shall be added to the opening
28 bid.

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

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

3 200.069 Notice of proposed property taxes and non-ad
4 valorem assessments.--Pursuant to s. 200.065(2)(b), the
5 property appraiser, in the name of the taxing authorities and
6 local governing boards levying non-ad valorem assessments
7 within his or her jurisdiction and at the expense of the
8 county, shall prepare and deliver by first-class mail to each
9 taxpayer to be listed on the current year's assessment roll a
10 notice of proposed property taxes, which notice shall be in
11 substantially the following form. Notwithstanding the
12 provisions of s. 195.022, no county officer shall use a form
13 other than that provided by the department for this purpose,
14 except as provided in ~~subsection (11)~~ and s. 200.065(13).

15 (1) The notice shall read:

16
17 NOTICE OF PROPOSED PROPERTY TAXES
18 DO NOT PAY--THIS IS NOT A BILL
19

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

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

27 Each taxing authority may AMEND OR ALTER its proposals
28 at the hearing.
29

30 (2) The notice shall further contain information
31 applicable to the specific parcel in question. The

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1 information shall be in columnar form. There shall be five
2 column headings which shall read: "Taxing Authority," "Your
3 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
4 Budget Change is Made," "A Public Hearing on the Proposed
5 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
6 NO Budget Change is Made."

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

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

18 (a) In the first column, a brief, commonly used name
19 for the taxing authority or its governing body. The entry in
20 the first column for the levy required pursuant to s.
21 236.02(6) shall be "By State Law." The entry for other
22 operating school district levies shall be "By Local Board."
23 Both school levy entries shall be indented and preceded by the
24 notation "Public Schools:". ~~The entry in the first column for~~
25 ~~independent special districts other than the water management~~
26 ~~district shall be "Independent Special Districts," except as~~
27 ~~provided in subsection (11).~~ For each voted levy levies for
28 debt service, the entry shall be "Voter Approved Debt
29 Payments."

30 (b) In the second column, the gross amount of ad
31 valorem taxes levied against the parcel in the previous year.

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1 If the parcel did not exist in the previous year, the second
2 column shall be blank.

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

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

13 ~~1. No entry shall be made in the fourth column for the~~
14 ~~line showing independent special districts other than water~~
15 ~~management districts if that line represents more than one~~
16 ~~district;~~

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

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

28 (e) In the fifth column, the gross amount of ad
29 valorem taxes which would apply to the parcel in the current
30 year if each taxing authority were to levy the rolled-back
31 rate computed pursuant to s. 200.065(1) or, in the case of

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1 voted levies for debt service, the amount previously
2 authorized by referendum.

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

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

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

31 (7) The notice shall further show a brief legal

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1 description of the property and the name and mailing address
2 of the owner of record.

3 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
7 Your Property				
8 Value Last				
9 Year	\$.....	\$.....	\$.....	\$.....
10 Your Property				
11 Value This				
12 Year	\$.....	\$.....	\$.....	\$.....

13
14 If you feel that the market value of your property is
15 inaccurate or does not reflect fair market value, contact your
16 county property appraiser at ...(phone number)... or
17 ...(location)....

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

23
24 (9) The reverse side of the form shall read:

25
26 EXPLANATION

27
28 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"
29 This column shows the taxes that applied last year to your
30 property. These amounts were based on budgets adopted last
31 year and your property's previous taxable value.

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1 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"
2 This column shows what your taxes will be this year under the
3 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
4 proposal is NOT final and may be amended at the public
5 hearings shown on the front side of this notice.

6 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
7 This column shows what your taxes will be this year IF EACH
8 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
9 These amounts are based on last year's budgets and your
10 current assessment. The difference between columns 2 and 3 is
11 the tax change proposed by each local taxing authority and is
12 NOT the result of higher assessments.

13 ASSESSED VALUE means:

14 For homestead property: value as limited by the State
15 Constitution;

16 For agricultural and similarly assessed property:
17 classified use value;

18 For all other property: market value.

19

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

24

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

30 ~~(11) If authorized by resolution of the governing body~~
31 ~~of the county prior to July 1, and with the written~~

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

14 (11)~~(12)~~ The bottom portion of the notice shall
15 further read in bold, conspicuous print:

16
17 "Your final tax bill may contain non-ad valorem
18 assessments which may not be reflected on this
19 notice such as assessments for roads, fire,
20 garbage, lighting, drainage, water, sewer, or
21 other governmental services and facilities
22 which may be levied by your county, city, or
23 any special district."
24

25 (12)~~(13)~~(a) If requested by the local governing board
26 levying non-ad valorem assessments and agreed to by the
27 property appraiser, the notice specified in this section may
28 contain a notice of proposed or adopted non-ad valorem
29 assessments. If so agreed, the notice shall be titled:

30
31 NOTICE OF PROPOSED PROPERTY TAXES

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

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

22 (1) THE RIGHT TO KNOW.--

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

29 Section 10. (1) There is created the Property Tax
30 Administration Task Force for the purpose of serving as a
31 forum for bringing issues in property tax administration to

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

13 (2) This section shall take effect upon this act
14 becoming a law.

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

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

31 Section 12. Except as otherwise provided herein, this

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1 act shall take effect July 1, 2001.

2

3

4 ===== T I T L E A M E N D M E N T =====

5 And the title is amended as follows:

6 On page 1, line 2, through

7 Page 2, line 11

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

9

10 and insert in lieu thereof:

11 An act relating to ad valorem tax

12 administration; amending s. 193.155, F.S.;

13 revising provisions relating to the correction

14 of errors in the assessment of homestead

15 property due to a material mistake of fact;

16 amending s. 195.096, F.S.; requiring the

17 Department of Revenue to document and retain

18 records used in the review of assessment rolls;

19 requiring the department, effective for 2003

20 and subsequent tax rolls, to study assessment

21 roll strata by value groups or market areas to

22 ensure the representativeness of ratio study

23 samples; amending s. 196.1975, F.S., relating

24 to exemptions for nonprofit homes for the aged;

25 specifying that the exemption applicable to

26 such homes the residents of which meet certain

27 income limitations applies to individual units

28 or apartments of such homes; providing for

29 application of a residency affidavit

30 requirement to applicants for such an

31 exemption; clarifying provisions relating to

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1 qualification for the alternative exemption
2 provided by that section for those portions of
3 a home in which the residents do not meet the
4 income limitations; providing that s. 196.195,
5 F.S., relating to requirements and criteria for
6 determining the profit or nonprofit status of
7 an applicant for exemption, and s. 196.196,
8 F.S., relating to criteria for determining
9 whether property is entitled to a charitable,
10 religious, scientific, or literary exemption,
11 do not apply to that section; amending s.
12 197.212, F.S., which allows the board of county
13 commissioners to instruct the tax collector not
14 to mail a tax notice when the amount of taxes
15 is less than a specified amount; increasing
16 such minimum amount; amending s. 197.343, F.S.;
17 revising the deadline for mailing an additional
18 tax notice to a taxpayer whose payment has not
19 been received; amending s. 197.502, F.S.;
20 authorizing the tax collector to contract with
21 a title or abstract company to provide
22 information concerning property described in a
23 tax certificate and providing requirements with
24 respect thereto; authorizing the tax collector
25 to pay a reasonable fee for this information;
26 providing that the amount of such fee shall be
27 added to the opening bid for a tax deed for the
28 property; amending s. 200.069, F.S., which
29 provides requirements for the form of the
30 notice of proposed property taxes and non-ad
31 valorem assessments; removing provisions which

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1 specify that a separate line entry for each
2 independent special taxing district is
3 optional; revising requirements for entries
4 relating to voted levies for debt service;
5 amending s. 192.0105, F.S.; correcting a
6 reference; creating a Property Tax
7 Administration Task Force and providing its
8 duties; creating an advisory committee on
9 airport and seaport property taxation; providng
10 purposes and membership; requiring a report;
11 providing effective dates.

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