

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
1		.	
2		.	
3		.	
4		.	
5			ORIGINAL STAMP BELOW
6			
7			
8			
9			
10			

11 Representative(s) Wallace offered the following:

13 **Amendment (with title amendment)**

14 On page 2, line 15  
15 remove from the bill: everything after the enacting clause  
16  
17 and insert in lieu thereof:

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

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

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

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

- 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

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

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

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

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

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

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,

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

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

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

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.

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

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

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

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

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

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

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

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 (13) Sections 196.195 and 196.196 do not apply to this

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

1 section.

2 Section 5. Section 197.212, Florida Statutes, is  
3 amended to read:

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

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

16 197.343 Tax notices; additional notice required.--

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

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

26 197.502 Application for obtaining tax deed by holder  
27 of tax sale certificate; fees.--

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

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

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

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

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

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

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

31 (c) The clerk shall advertise and administer the sale

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

1 and receive such fees for the issuance of the deed and sale of  
2 the property as are provided in s. 28.24.

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

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

17 (1) The notice shall read:

18

19 NOTICE OF PROPOSED PROPERTY TAXES

20 DO NOT PAY--THIS IS NOT A BILL

21

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

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

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

31

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

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

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

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

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

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

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

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

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

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

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

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

30 (e) In the fifth column, the gross amount of ad  
31 valorem taxes which would apply to the parcel in the current

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

1 year if each taxing authority were to levy the rolled-back  
2 rate computed pursuant to s. 200.065(1) or, in the case of  
3 voted levies for debt service, the amount previously  
4 authorized by referendum.

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

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

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

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

1 EXPLANATION.

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

5 (8) The notice shall further read:

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

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

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

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

28 EXPLANATION

30 \*COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

31 This column shows the taxes that applied last year to your

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

1 property. These amounts were based on budgets adopted last  
2 year and your property's previous taxable value.  
3 \*COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"  
4 This column shows what your taxes will be this year under the  
5 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
6 proposal is NOT final and may be amended at the public  
7 hearings shown on the front side of this notice.  
8 \*COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"  
9 This column shows what your taxes will be this year IF EACH  
10 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.  
11 These amounts are based on last year's budgets and your  
12 current assessment. The difference between columns 2 and 3 is  
13 the tax change proposed by each local taxing authority and is  
14 NOT the result of higher assessments.  
15 ASSESSED VALUE means:  
16 For homestead property: value as limited by the State  
17 Constitution;  
18 For agricultural and similarly assessed property:  
19 classified use value;  
20 For all other property: market value.  
21  
22 \*Note: Amounts shown on this form do NOT reflect early payment  
23 discounts you may have received or may be eligible to receive.  
24 (Discounts are a maximum of 4 percent of the amounts shown on  
25 this form.)  
26  
27 (10) The front side of the form required pursuant to  
28 this section shall approximate in all essential respects the  
29 facsimile set forth in this subsection as it appears in s. 26,  
30 chapter 80-274, Laws of Florida, except for amendments  
31 subsequent to 1980.

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

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

16           (11)~~(12)~~ The bottom portion of the notice shall  
17 further read in bold, conspicuous print:

18  
19           "Your final tax bill may contain non-ad valorem  
20 assessments which may not be reflected on this  
21 notice such as assessments for roads, fire,  
22 garbage, lighting, drainage, water, sewer, or  
23 other governmental services and facilities  
24 which may be levied by your county, city, or  
25 any special district."  
26

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

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

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

NOTICE OF PROPOSED PROPERTY TAXES  
AND PROPOSED OR ADOPTED  
NON-AD VALOREM ASSESSMENTS  
DO NOT PAY--THIS IS NOT A BILL

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

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.
2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.
3. Each non-ad valorem assessment for each levying local governing board must be listed separately.
4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.
5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for particular questions or problems.

(b) If the notice includes all adopted non-ad valorem

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

1 assessments, the provisions contained in subsection (11)~~(12)~~  
2 shall not be placed on the notice.

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

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

24 (1) THE RIGHT TO KNOW.--

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

31 Section 10. (1) There is created the Property Tax

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

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

15 (2) This section shall take effect upon this act  
16 becoming a law.

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

31 (2) This section shall take effect upon becoming a

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

1 law.

2 Section 12. Except as otherwise provided herein, this  
3 act shall take effect July 1, 2001.

4

5

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

7 And the title is amended as follows:

8 On page 1, line 2, through

9 Page 2, line 11

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

11

12 and insert in lieu thereof:

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

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

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

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

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

14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31