

By the Committee on Fiscal Policy & Resources and
Representative Wallace

1 A bill to be entitled
2 An act relating to ad valorem tax
3 administration; amending s. 193.155, F.S.;
4 revising provisions relating to the correction
5 of errors in the assessment of homestead
6 property due to a material mistake of fact;
7 amending s. 195.096, F.S.; requiring the
8 Department of Revenue to document and retain
9 records used in the review of assessment rolls;
10 requiring the department, effective for 2003
11 and subsequent tax rolls, to study assessment
12 roll strata by value groups or market areas to
13 ensure the representativeness of ratio study
14 samples; amending s. 197.212, F.S., which
15 allows the board of county commissioners to
16 instruct the tax collector not to mail a tax
17 notice when the amount of taxes is less than a
18 specified amount; increasing such minimum
19 amount; amending s. 197.343, F.S.; revising the
20 deadline for mailing an additional tax notice
21 to a taxpayer whose payment has not been
22 received; amending s. 197.502, F.S.;
23 authorizing the tax collector to contract with
24 a title or abstract company to provide
25 information concerning property described in a
26 tax certificate and providing requirements with
27 respect thereto; authorizing the tax collector
28 to pay a reasonable fee for this information;
29 providing that the amount of such fee shall be
30 added to the opening bid for a tax deed for the
31 property; amending s. 200.069, F.S., which

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

12

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

14

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

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

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

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

31

1 (b) The percentage change in the Consumer Price Index
2 for All Urban Consumers, U.S. City Average, all items
3 1967=100, or successor reports for the preceding calendar year
4 as initially reported by the United States Department of
5 Labor, Bureau of Labor Statistics.

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

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

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

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

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

27 (c) The transfer occurs by operation of law under s.
28 732.4015; or

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

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

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

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

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

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

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

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

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

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

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

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

29 (9) If the property appraiser determines that for any
30 year or years within the prior 10 years a person who was not
31 entitled to the homestead property assessment limitation

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

15 Section 2. Paragraph (c) of subsection (2) of section
16 195.096, Florida Statutes, 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

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.For
5 purposes of this section, the department shall rely primarily
6 on an assessment-to-sales-ratio study in conducting assessment
7 ratio studies in those classifications of property specified
8 in subsection (3) for which there are adequate market sales.
9 The department shall compute the median and the value-weighted
10 mean for each classification or subclassification studied and
11 for the roll as a whole.

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

15 195.096 Review of assessment rolls.--

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

25 (c) In conducting assessment ratio studies, the
26 department must use a representative or statistically reliable
27 sample of properties in tests of each classification, stratum,
28 or roll made the subject of a ratio study published by it. The
29 department shall document and retain records of the measures
30 of representativeness of the properties studied in compliance
31 with this section. Such documentation must include a record of

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

14 Section 4. Section 197.212, Florida Statutes, is
15 amended to read:

16 197.212 Minimum tax bill.--On the recommendation of
17 the county tax collector, the board of county commissioners
18 may adopt a resolution instructing the collector not to mail
19 tax notices to a taxpayer when the amount of taxes shown on
20 the tax notice is less than ~~\$50~~\$5. The resolution shall also
21 instruct the property appraiser that he or she shall not make
22 an extension on the tax roll for any parcel for which the tax
23 would amount to less than ~~\$50~~\$5. The minimum tax bill so
24 established may not exceed ~~\$50~~\$5.

25 Section 5. Subsection (1) of section 197.343, Florida
26 Statutes, is amended to read:

27 197.343 Tax notices; additional notice required.--

28 (1) An additional tax notice shall be mailed by April
29 30 ~~10~~ to each taxpayer whose payment has not been received.
30 The notice shall include a description of the property and the
31 following statement: If the taxes for ...(year)... on your

1 property are not paid, a tax certificate will be sold for
2 these taxes, and your property may be sold at a future date.
3 Contact the tax collector's office at once.

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

6 197.502 Application for obtaining tax deed by holder
7 of tax sale certificate; fees.--

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

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

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

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

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

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

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

15 Section 7. Effective January 1, 2002, section 200.069,
16 Florida Statutes, is amended to read:

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

29 (1) The notice shall read:
30

31 NOTICE OF PROPOSED PROPERTY TAXES

1 DO NOT PAY--THIS IS NOT A BILL

2

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

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

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

12

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

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

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

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

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

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

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

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

31

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

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

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

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

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

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

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

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

18 (8) The notice shall further read:

19

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

28

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

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

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

8

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

10

11

EXPLANATION

12

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

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

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

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

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

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

29

ASSESSED VALUE means:

30

For homestead property: value as limited by the State

31

Constitution;

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

3 For all other property: market value.
4

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

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

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

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

1
2 "Your final tax bill may contain non-ad valorem
3 assessments which may not be reflected on this
4 notice such as assessments for roads, fire,
5 garbage, lighting, drainage, water, sewer, or
6 other governmental services and facilities
7 which may be levied by your county, city, or
8 any special district."
9

10 (12)~~(13)~~(a) If requested by the local governing board
11 levying non-ad valorem assessments and agreed to by the
12 property appraiser, the notice specified in this section may
13 contain a notice of proposed or adopted non-ad valorem
14 assessments. If so agreed, the notice shall be titled:
15

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

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

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

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

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

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

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

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

17 Section 8. Effective January 1, 2002, paragraph (a) of
18 subsection (1) of section 192.0105, Florida Statutes, is
19 amended to read:

20 192.0105 Taxpayer rights.--There is created a Florida
21 Taxpayer's Bill of Rights for property taxes and assessments
22 to guarantee that the rights, privacy, and property of the
23 taxpayers of this state are adequately safeguarded and
24 protected during tax levy, assessment, collection, and
25 enforcement processes administered under the revenue laws of
26 this state. The Taxpayer's Bill of Rights compiles, in one
27 document, brief but comprehensive statements that summarize
28 the rights and obligations of the property appraisers, tax
29 collectors, clerks of the court, local governing boards, the
30 Department of Revenue, and taxpayers. The rights afforded
31 taxpayers to assure that their privacy and property are

1 safeguarded and protected during tax levy, assessment, and
2 collection are available only insofar as they are implemented
3 in other parts of the Florida Statutes or rules of the
4 Department of Revenue. The rights so guaranteed to state
5 taxpayers in the Florida Statutes and the departmental rules
6 include:

7 (1) THE RIGHT TO KNOW.--

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

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

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

31

1 Section 10. Except as otherwise provided herein, this
2 act shall take effect July 1, 2001.

3
4 *****

5 HOUSE SUMMARY

6 Revises provisions relating to ad valorem tax
7 administration.

8
9 Revises provisions relating to the correction of errors
10 in assessment of homestead property. Requires the
11 Department of Revenue to document and retain records used
12 in the review of assessment rolls, and, effective for the
2003 and subsequent tax rolls, to study assessment roll
strata by value groups or market areas to ensure the
representativeness of ratio study samples.

13 Increases the amount of the minimum tax bill. Revises the
14 deadline for mailing an additional tax notice when
15 payment has not been received. Authorizes the tax
16 collector to contract with a title or abstract company to
17 provide information concerning property described in a
tax certificate and to pay a reasonable fee for this
information. Provides that the amount of such fee shall
be added to the opening bid for a tax deed for the
property.

18 Revises requirements for the notice of proposed property
19 taxes and non-ad valorem assessments with respect to
20 entries for independent special taxing districts and
voted levies for debt service.

21 Creates a Property Tax Administration Task Force.
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