

By Senator Pruitt

27-772A-02

1 A bill to be entitled
2 An act relating to property tax administration;
3 amending s. 194.011, F.S.; authorizing the
4 Department of Revenue to prescribe the form of
5 a petition to the value adjustment board;
6 providing a timeline for the exchange of
7 information and uniform procedures for value
8 adjustment board hearings; amending s. 194.035,
9 F.S.; requiring value adjustment boards to use
10 special masters who have specified
11 qualifications; amending s. 195.062, F.S.;
12 authorizing the Department of Revenue to update
13 the guidelines for tangible personal property
14 assessment upon the approval of the executive
15 director; amending s. 197.182, F.S.;
16 establishing procedures and timelines for
17 approval or denial of property tax refund
18 claims; amending s. 200.069, F.S.; providing
19 that the Department of Revenue may adjust the
20 placement of required information on
21 Truth-In-Millage forms; providing an effective
22 date.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Subsection (3) of section 194.011, Florida
27 Statutes, is amended, and subsections (4) and (5) are added to
28 that section, to read:
29 194.011 Assessment notice; objections to
30 assessments.--

31

1 (3) A petition to the value adjustment board must be
2 in substantially the form prescribed by the department.
3 Notwithstanding s. 195.022, a county officer may not refuse to
4 accept a form other than that provided by the department for
5 this purpose if the taxpayer chooses to use it.A petition to
6 the value adjustment board shall describe the property by
7 parcel number and shall be filed as follows:

8 (a) The property appraiser shall have available and
9 shall distribute forms prescribed by the Department of Revenue
10 on which the petition shall be made. Such petition shall be
11 sworn to by the petitioner.

12 (b) The completed petition shall be filed with the
13 clerk of the value adjustment board of the county, who shall
14 acknowledge receipt thereof and promptly furnish a copy
15 thereof to the property appraiser.

16 (c) The petition shall state the approximate time
17 anticipated by the taxpayer to present and argue his or her
18 petition before the board.

19 (d) The petition may be filed, as to valuation issues,
20 at any time during the taxable year on or before the 25th day
21 following the mailing of notice by the property appraiser as
22 provided in subsection (1). With respect to an issue
23 involving the denial of an exemption, an agricultural or
24 high-water recharge classification application, an application
25 for classification as historic property used for commercial or
26 certain nonprofit purposes, or a deferral, the petition must
27 be filed at any time during the taxable year on or before the
28 30th day following the mailing of the notice by the property
29 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
30 196.193 or notice by the tax collector under s. 197.253.

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1 (e) A condominium association, cooperative
2 association, or any homeowners' association as defined in s.
3 723.075, with approval of its board of administration or
4 directors, may file with the value adjustment board a single
5 joint petition on behalf of any association members who own
6 parcels of property which the property appraiser determines
7 are substantially similar with respect to location, proximity
8 to amenities, number of rooms, living area, and condition.
9 The condominium association, cooperative association, or
10 homeowners' association as defined in s. 723.075 shall provide
11 the unit owners with notice of its intent to petition the
12 value adjustment board and shall provide at least 20 days for
13 a unit owner to elect, in writing, that his or her unit not be
14 included in the petition.

15 (f) An owner of contiguous, undeveloped parcels may
16 file with the value adjustment board a single joint petition
17 if the property appraiser determines such parcels are
18 substantially similar in nature.

19 (g) The individual, agent, or legal entity that signs
20 the petition becomes an agent of the taxpayer for the purpose
21 of serving process to obtain personal jurisdiction over the
22 taxpayer for the entire value adjustment board proceedings,
23 including any appeals of a board decision by the property
24 appraiser pursuant to s. 194.036.

25 (4)(a) Within 10 days after a petitioner files a
26 petition or 5 days after the notice provided for in subsection
27 (2) is mailed, whichever is earlier, the petitioner shall
28 provide to the property appraiser a list of evidence to be
29 presented at the hearing, together with copies of all
30 documentation to be considered by the value adjustment board
31

1 and a summary of evidence to be presented by witnesses, and
2 shall mail a copy of same to the value adjustment board.

3 (b) No later than 5 days after the petitioner provides
4 the information required under paragraph (a), the property
5 appraiser shall provide to the petitioner a list of evidence
6 to be presented at the hearing, together with copies of all
7 documentation to be considered by the value adjustment board
8 and a summary of evidence to be presented by witnesses, and
9 shall mail a copy of same to the value adjustment board. The
10 evidence list must contain the property record card
11 identifying information provided by the clerk.

12 (5) The department shall by rule prescribe uniform
13 procedures for hearings before the value adjustment board
14 which include requiring:

15 (a) That the clerk may not accept any petition that is
16 not fully completed by the petitioner;

17 (b) Procedures for the exchange of information and
18 evidence by the property appraiser and the petitioner
19 consistent with s. 194.032;

20 (c) That the value adjustment board hold an
21 organizational meeting for the purpose of making these
22 procedures available to petitioners.

23 Section 2. Subsection (1) of section 194.035, Florida
24 Statutes, is amended to read:

25 194.035 Special masters; property evaluators.--

26 (1) The board shall ~~is authorized to~~ appoint special
27 masters for the purpose of taking testimony and making
28 recommendations to the board, which recommendations the board
29 may act upon without further hearing. Such special masters
30 may not be elected or appointed officials or employees of the
31 county but shall be selected from a list of those qualified

1 individuals who are willing to serve as special masters. The
2 clerk of the board shall annually notify such individuals or
3 their professional associations to make known to them that
4 opportunities to serve as special masters exist. A special
5 master shall be ~~either~~ a member of The Florida Bar and
6 knowledgeable in the area of ad valorem taxation as to issues
7 of exemptions and classification or a state-certified
8 ~~designated member of a professionally recognized~~ real estate
9 ~~appraiser who has appraisers' organization and have~~ not less
10 than 5 years' experience in property valuation as to issues of
11 value. A special master need not be a resident of the county
12 in which he or she serves. No special master shall be
13 permitted to represent a person before the board in any tax
14 year during which he or she has served that board as a special
15 master. The board shall appoint such masters from the list so
16 compiled prior to convening of the board. The expense of
17 hearings before special masters and any compensation of
18 special masters shall be borne three-fifths by the board of
19 county commissioners and two-fifths by the school board.

20 Section 3. Subsection (1) of section 195.062, Florida
21 Statutes, is amended to read:

22 195.062 Manual of instructions.--

23 (1) The department shall prepare and maintain a
24 current manual of instructions for property appraisers and
25 other officials connected with the administration of property
26 taxes. This manual shall contain all:

27 (a) Rules and regulations.

28 (b) Standard measures of value.

29 (c) Forms and instructions relating to the use of
30 forms and maps.

31

1 Consistent with s. 195.032, the standard measures of value
2 shall be adopted in general conformity with the procedures set
3 forth in s. 120.54, but shall not have the force or effect of
4 such rules and shall be used only to assist tax officers in
5 the assessment of property as provided by s. 195.002.
6 Guidelines may be updated annually to incorporate new market
7 data, which may be in tabular form. Such new data may be
8 incorporated into the guidelines on the approval of the
9 executive director, and the procedures set forth in s. 120.54
10 do not apply.

11 Section 4. Paragraphs (e) through (l) are added to
12 subsection (1) of section 197.182, Florida Statutes, to read:

13 197.182 Department of Revenue to pass upon and order
14 refunds.--

15 (1)

16 (e) If funds are available from current receipts and,
17 subject to subsection (3), if a refund is approved, the
18 taxpayer is entitled to receive a refund within 100 days after
19 a claim for refund is made, unless the tax collector, property
20 appraiser, or department states good cause for remitting the
21 refund after that date.

22 (f) If the taxpayer contacts the property appraiser
23 first, the property appraiser shall refer the taxpayer to the
24 tax collector.

25 (g) The tax collector shall, within 30 days, advise
26 the property appraiser of the taxpayer's application for a
27 refund and forward the application to the property appraiser.

28 (h) The property appraiser has 30 days after receipt
29 of the form from the tax collector to correct the roll. After
30 that time, the request is considered to be denied.

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1 (i) The tax collector shall forward the claim for
2 refund to the department upon receipt of the correction from
3 the property appraiser or 30 days after the claim for refund,
4 whichever occurs first. However, this provision does not apply
5 to corrections resulting in refunds of less than \$400, which
6 the tax collector shall make directly, without order from the
7 department, and from undistributed funds, and may make without
8 approval of the various taxing authorities.

9 (j) The department shall approve or deny all refunds
10 within 30 days after receiving from the tax collector the
11 claim for refund, unless good cause is stated for delaying the
12 approval or denial beyond that date.

13 (k) Subject to and after meeting the requirements of
14 s. 194.171 and this section, an action to contest a denial of
15 refund may not be brought later than 60 days after the date
16 the tax collector issues the denial to the taxpayer, which
17 notice must be sent by certified mail, or 4 years after
18 January 1 of the year for which the taxes were paid, whichever
19 is later.

20 (l) In computing any time period under this section,
21 when the last day of the period is a Saturday, Sunday, or
22 legal holiday, the period is to be extended to the next
23 working day.

24 Section 5. Section 200.069, Florida Statutes, is
25 amended to read:

26 200.069 Notice of proposed property taxes and non-ad
27 valorem assessments.--Pursuant to s. 200.065(2)(b), the
28 property appraiser, in the name of the taxing authorities and
29 local governing boards levying non-ad valorem assessments
30 within his or her jurisdiction and at the expense of the
31 county, shall prepare and deliver by first-class mail to each

1 taxpayer to be listed on the current year's assessment roll a
2 notice of proposed property taxes, which notice shall contain
3 the elements and use the format provided in ~~be in~~
4 ~~substantially~~ the following form. Notwithstanding the
5 provisions of s. 195.022, no county officer shall use a form
6 other than that provided herein ~~by the department for this~~
7 ~~purpose, except as provided in s. 200.065(13).~~ The Department
8 of Revenue may adjust the spacing and placement on the form of
9 the elements listed in this section as it considers necessary
10 based on changes in conditions necessitated by various taxing
11 authorities. If the elements are in the order listed, the
12 placement of the listed columns may be varied at the
13 discretion and expense of the property appraiser, and the
14 property appraiser may use printing technology and devices to
15 complete the form, the spacing, and the placement of the
16 information in the columns. A county officer may use a form
17 other than that provided by the department for purposes of
18 this part, but only if his or her office pays the related
19 expenses and he or she obtains prior written permission from
20 the executive director of the department; however, a county
21 officer may not use a form the substantive content of which is
22 at variance with the form prescribed by the department. The
23 county officer may continue to use such an approved form until
24 the law that specifies the form is amended or repealed or
25 until the officer receives written disapproval from the
26 executive director.

27 (1) The notice shall read:

28
29 NOTICE OF PROPOSED PROPERTY TAXES

30 DO NOT PAY--THIS IS NOT A BILL

31

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

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

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

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

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

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

29 (a) In the first column, a brief, commonly used name
30 for the taxing authority or its governing body. The entry in
31 the first column for the levy required pursuant to s.

1 236.02(6) shall be "By State Law." The entry for other
2 operating school district levies shall be "By Local Board."
3 Both school levy entries shall be indented and preceded by the
4 notation "Public Schools:". For each voted levy for debt
5 service, the entry shall be "Voter Approved Debt Payments."

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

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

17 (d) In the fourth column, the date, the time, and a
18 brief description of the location of the public hearing
19 required pursuant to s. 200.065(2)(c).

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

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

1 (5) The amounts shown on each line preceding each
2 entry for voted levies for debt service shall include the sum
3 of all ad valorem levies of the applicable unit of local
4 government for operating purposes, including those of
5 dependent special districts (except for municipal service
6 taxing units, which shall be listed on the line for
7 municipalities), and all nonvoted or nondebt service special
8 assessments imposed by the applicable unit of local government
9 to be collected utilizing the ad valorem method.

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

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

22 (8) The notice shall further read:

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

1 ASSESSED VALUE means:

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

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

6 For all other property: market value.
7

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

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

18 (10)~~(11)~~ The bottom portion of the notice shall
19 further read in bold, conspicuous print:
20

21 "Your final tax bill may contain non-ad valorem
22 assessments which may not be reflected on this
23 notice such as assessments for roads, fire,
24 garbage, lighting, drainage, water, sewer, or
25 other governmental services and facilities
26 which may be levied by your county, city, or
27 any special district."
28

29 (11)~~(12)~~(a) If requested by the local governing board
30 levying non-ad valorem assessments and agreed to by the
31 property appraiser, the notice specified in this section may

1 contain a notice of proposed or adopted non-ad valorem
2 assessments. If so agreed, the notice shall be titled:

3
4 NOTICE OF PROPOSED PROPERTY TAXES
5 AND PROPOSED OR ADOPTED
6 NON-AD VALOREM ASSESSMENTS
7 DO NOT PAY--THIS IS NOT A BILL
8

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

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

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

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

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

28 5. A brief statement outlining the responsibility of
29 the tax collector and each levying local governing board as to
30 any non-ad valorem assessment must be provided on the form,
31

1 accompanied by directions as to which office to contact for
2 particular questions or problems.

3 (b) If the notice includes all adopted non-ad valorem
4 assessments, the provisions contained in subsection (10)~~(11)~~
5 shall not be placed on the notice.

6 Section 6. This act shall take effect January 1, 2003.

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9 SENATE SUMMARY

10 Authorizes the Department of Revenue to prescribe the
11 form of a petition to the value adjustment board.
12 Provides a timeline for the exchange of information and
13 uniform procedures for value adjustment board hearings.
14 Requires value adjustment boards to use special masters
15 who have specified qualifications. Authorizes the
16 department to update the guidelines for tangible personal
17 property assessment upon the approval of the executive
18 director. Establishes procedures and timelines for
19 approval or denial of property tax refund claims.
20 Provides that the department may adjust the placement of
21 required information on Truth-In-Millage forms.
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