

By the Committees on Finance and Taxation; Comprehensive Planning, Local and Military Affairs; and Senator Pruitt

314-2062A-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. 194.032,  
 9           F.S.; revising the deadline for a notice of  
 10          appearance; amending s. 194.035, F.S.;  
 11          requiring value adjustment boards to use  
 12          special masters who have specified  
 13          qualifications; amending s. 195.062, F.S.;  
 14          authorizing the Department of Revenue to update  
 15          the guidelines for tangible personal property  
 16          assessment upon the approval of the executive  
 17          director; amending s. 197.182, F.S.;  
 18          establishing procedures and timelines for  
 19          approval or denial of property tax refund  
 20          claims; amending s. 200.069, F.S.; providing  
 21          that the Department of Revenue may adjust the  
 22          placement of required information on  
 23          Truth-In-Millage forms; creating s. 125.271,  
 24          F.S.; authorizing certain counties to levy a  
 25          special assessment to fund emergency medical  
 26          services; ratifying special assessments levied  
 27          before the effective date of this section;  
 28          amending s. 163.387, F.S.; adding an  
 29          independent special fire control district to  
 30          the list of entities exempt from making  
 31          payments to a redevelopment trust fund;

1           amending s. 193.092, F.S.; providing an  
2           exception to the requirement for assessing  
3           taxes to a current owner of property that has  
4           previously escaped taxation; amending s.  
5           196.161, F.S.; providing a waiver of penalty  
6           and interest in specified instances wherein a  
7           taxpayer erroneously receives a homestead tax  
8           exemption; amending s. 200.065, F.S.; revising  
9           the procedure by which a property appraiser may  
10          correct an error in notices of proposed taxes;  
11          amending s. 420.5093, F.S.; prescribing how  
12          property in the State Housing Tax Credit  
13          Program shall be assessed; amending s.  
14          420.5099, F.S.; prescribing how rent-restricted  
15          units in a low-income tax credit development  
16          shall be assessed; amending s. 197.552, F.S.;  
17          providing for survival of special district or  
18          community development district liens; amending  
19          s. 193.461, F.S.; providing that property that  
20          has received an agricultural classification is  
21          entitled to such classification until  
22          agricultural use is abandoned; providing an  
23          effective date.

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

26  
27               Section 1. Subsection (3) of section 194.011, Florida  
28       Statutes, is amended, and subsections (4) and (5) are added to  
29       that section, to read:

30               194.011 Assessment notice; objections to  
31       assessments.--

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 provided by the department for this purpose if  
5 the taxpayer chooses to use it.A petition to the value  
6 adjustment board shall describe the property by parcel number  
7 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.

31

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) At least 10 days before the hearing, the  
26 petitioner shall provide to the property appraiser a list of  
27 evidence to be presented at the hearing, together with copies  
28 of all documentation to be considered by the value adjustment  
29 board and a summary of evidence to be presented by witnesses,  
30 and shall mail a copy of same to the value adjustment board.

31

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

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

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

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

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

21           Section 2. Subsection (2) of section 194.032, Florida  
22 Statutes, is amended to read:

23           194.032 Hearing purposes; timetable.--

24           (2) The clerk of the governing body of the county  
25 shall prepare a schedule of appearances before the board based  
26 on petitions timely filed with him or her. The clerk shall  
27 notify each petitioner of the scheduled time of his or her  
28 appearance no less than 20 ~~15~~ calendar days prior to the day  
29 of such scheduled appearance. A copy of the property record  
30 card containing relevant information used in computing the  
31 taxpayer's current assessment shall be included with such

1 notice, if said card was requested by the taxpayer. Such  
2 request shall be made by checking an appropriate box on the  
3 petition form. No petitioner shall be required to wait for  
4 more than 4 hours from the scheduled time; and, if his or her  
5 petition is not heard in that time, the petitioner may, at his  
6 or her option, report to the chairperson of the meeting that  
7 he or she intends to leave; and, if he or she is not heard  
8 immediately, the petitioner's administrative remedies will be  
9 deemed to be exhausted, and he or she may seek further relief  
10 as he or she deems appropriate. Failure on three occasions  
11 with respect to any single tax year to convene at the  
12 scheduled time of meetings of the board shall constitute  
13 grounds for removal from office by the Governor for neglect of  
14 duties.

15 Section 3. Subsection (1) of section 194.035, Florida  
16 Statutes, is amended to read:

17 194.035 Special masters; property evaluators.--

18 (1) In counties having a population of more than  
19 75,000,the board shall ~~is authorized to~~ appoint special  
20 masters for the purpose of taking testimony and making  
21 recommendations to the board, which recommendations the board  
22 may act upon without further hearing. Such special masters  
23 may not be elected or appointed officials or employees of the  
24 county but shall be selected from a list of those qualified  
25 individuals who are willing to serve as special masters. The  
26 clerk of the board shall annually notify such individuals or  
27 their professional associations to make known to them that  
28 opportunities to serve as special masters exist. A special  
29 master shall be ~~either~~ a member of The Florida Bar and  
30 knowledgeable in the area of ad valorem taxation as to issues  
31 of exemptions and classification or a state-certified

1 ~~designated member of a professionally recognized~~ real estate  
2 ~~appraiser who has appraisers' organization and have~~ not less  
3 than 5 years' experience in property valuation as to issues of  
4 real property value or a designated member of a professionally  
5 recognized real estate appraisers' organization who has not  
6 less than 5 years' experience in property valuation as to  
7 issues of tangible personal property value. A special master  
8 need not be a resident of the county in which he or she  
9 serves. No special master shall be permitted to represent a  
10 person before the board in any tax year during which he or she  
11 has served that board as a special master. The board shall  
12 appoint such masters from the list so compiled prior to  
13 convening of the board. The expense of hearings before  
14 special masters and any compensation of special masters shall  
15 be borne three-fifths by the board of county commissioners and  
16 two-fifths by the school board.

17 Section 4. Subsection (1) of section 195.062, Florida  
18 Statutes, is amended to read:

19 195.062 Manual of instructions.--

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

24 (a) Rules and regulations.

25 (b) Standard measures of value.

26 (c) Forms and instructions relating to the use of  
27 forms and maps.

28  
29 Consistent with s. 195.032, the standard measures of value  
30 shall be adopted in general conformity with the procedures set  
31 forth in s. 120.54, but shall not have the force or effect of

1 such rules and shall be used only to assist tax officers in  
2 the assessment of property as provided by s. 195.002.  
3 Guidelines may be updated annually to incorporate new market  
4 data, which may be in tabular form. Such new data may be  
5 incorporated into the guidelines on the approval of the  
6 executive director if after notice in substantial conformity  
7 with s. 120.54 there is no objection filed with the department  
8 within 45 days, and the procedures set forth in s. 120.54 do  
9 not apply.

10 Section 5. Paragraphs (e) through (l) are added to  
11 subsection (1) of section 197.182, Florida Statutes, to read:

12 197.182 Department of Revenue to pass upon and order  
13 refunds.--

14 (1)

15 (e) If funds are available from current receipts and,  
16 subject to subsection (3), if a refund is approved, the  
17 taxpayer is entitled to receive a refund within 100 days after  
18 a claim for refund is made, unless the tax collector, property  
19 appraiser, or department states good cause for remitting the  
20 refund after that date. The times stated in this paragraph and  
21 paragraphs (f) through (j) are directory and may be extended  
22 by a maximum of an additional 60 days if good cause is stated.

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

26 (g) If a correction to the roll by the property  
27 appraiser is required as a condition for the refund, the tax  
28 collector shall, within 30 days, advise the property appraiser  
29 of the taxpayer's application for a refund and forward the  
30 application to the property appraiser.

31



1           (h) The property appraiser has 30 days after receipt  
2 of the form from the tax collector to correct the roll if a  
3 correction is permissible by law. After the 30 days, the  
4 property appraiser shall immediately advise the tax collector  
5 in writing whether or not the roll has been corrected, stating  
6 the reasons why the roll was corrected or not corrected.

7           (i) If the refund is not one that can be directly  
8 acted upon by the tax collector, for which an order from the  
9 department is required, the tax collector shall forward the  
10 claim for refund to the department upon receipt of the  
11 correction from the property appraiser or 30 days after the  
12 claim for refund, whichever occurs first. This provision does  
13 not apply to corrections resulting in refunds of less than  
14 \$400, which the tax collector shall make directly, without  
15 order from the department, and from undistributed funds, and  
16 may make without approval of the various taxing authorities.

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

21           (k) Subject to and after meeting the requirements of  
22 s. 194.171 and this section, an action to contest a denial of  
23 refund may not be brought later than 60 days after the date  
24 the tax collector issues the denial to the taxpayer, which  
25 notice must be sent by certified mail, or 4 years after  
26 January 1 of the year for which the taxes were paid, whichever  
27 is later.

28           (l) In computing any time period under this section,  
29 when the last day of the period is a Saturday, Sunday, or  
30 legal holiday, the period is to be extended to the next  
31 working day.

1           Section 6. Section 200.069, Florida Statutes, is  
2 amended to read:

3           200.069 Notice of proposed property taxes and non-ad  
4 valorem assessments.--Pursuant to s. 200.065(2)(b), the  
5 property appraiser, in the name of the taxing authorities and  
6 local governing boards levying non-ad valorem assessments  
7 within his or her jurisdiction and at the expense of the  
8 county, shall prepare and deliver by first-class mail to each  
9 taxpayer to be listed on the current year's assessment roll a  
10 notice of proposed property taxes, which notice shall contain  
11 the elements and use the format provided in ~~be in~~  
12 substantially the following form. Notwithstanding the  
13 provisions of s. 195.022, no county officer shall use a form  
14 other than that provided herein ~~by the department for this~~  
15 ~~purpose, except as provided in s. 200.065(13).~~ The Department  
16 of Revenue may adjust the spacing and placement on the form of  
17 the elements listed in this section as it considers necessary  
18 based on changes in conditions necessitated by various taxing  
19 authorities. If the elements are in the order listed, the  
20 placement of the listed columns may be varied at the  
21 discretion and expense of the property appraiser, and the  
22 property appraiser may use printing technology and devices to  
23 complete the form, the spacing, and the placement of the  
24 information in the columns. A county officer may use a form  
25 other than that provided by the department for purposes of  
26 this part, but only if his or her office pays the related  
27 expenses and he or she obtains prior written permission from  
28 the executive director of the department; however, a county  
29 officer may not use a form the substantive content of which is  
30 at variance with the form prescribed by the department. The  
31 county officer may continue to use such an approved form until

1 the law that specifies the form is amended or repealed or  
2 until the officer receives written disapproval from the  
3 executive director.

4 (1) The notice shall read:

5  
6 NOTICE OF PROPOSED PROPERTY TAXES  
7 DO NOT PAY--THIS IS NOT A BILL  
8

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

12 The purpose of these PUBLIC HEARINGS is to receive  
13 opinions from the general public and to answer questions on  
14 the proposed tax change and budget PRIOR TO TAKING FINAL  
15 ACTION.

16 Each taxing authority may AMEND OR ALTER its proposals  
17 at the hearing.  
18

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

27 (3) There shall be under each column heading an entry  
28 for the county; the school district levy required pursuant to  
29 s. 236.02(6); other operating school levies; the municipality  
30 or municipal service taxing unit or units in which the parcel  
31 lies, if any; the water management district levying pursuant

1 to s. 373.503; the independent special districts in which the  
2 parcel lies, if any; and for all voted levies for debt service  
3 applicable to the parcel, if any.

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

6 (a) In the first column, a brief, commonly used name  
7 for the taxing authority or its governing body. The entry in  
8 the first column for the levy required pursuant to s.  
9 236.02(6) shall be "By State Law." The entry for other  
10 operating school district levies shall be "By Local Board."  
11 Both school levy entries shall be indented and preceded by the  
12 notation "Public Schools:". For each voted levy for debt  
13 service, the entry shall be "Voter Approved Debt Payments."

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

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

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

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

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

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

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

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

27 |       (7) The notice shall further show a brief legal  
28 | description of the property and the name and mailing address  
29 | of the owner of record.

30 |       (8) The notice shall further read:  
31 |

1	Market	Assessed	Exemp-	Taxable
2	Value	Value	tions	Value
3	Your Property			
4	Value Last			
5	Year	\$.....	\$.....	\$.....
6	Your Property			
7	Value This			
8	Year	\$.....	\$.....	\$.....
9				
10	If you feel that the market value of your property is			
11	inaccurate or does not reflect fair market value, contact your			
12	county property appraiser at ...(phone number)... or			
13	...(location)....			
14	If the property appraiser's office is unable to resolve			
15	the matter as to market value, you may file a petition for			
16	adjustment with the Value Adjustment Board. Petition forms are			
17	available from the county property appraiser and must be filed			
18	ON OR BEFORE ...(date)....			
19				
20	(9) The reverse side of the form shall read:			
21				
22	EXPLANATION			
23				
24	*COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"			
25	This column shows the taxes that applied last year to your			
26	property. These amounts were based on budgets adopted last			
27	year and your property's previous taxable value.			
28	*COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"			
29	This column shows what your taxes will be this year under the			
30	BUDGET ACTUALLY PROPOSED by each local taxing authority. The			
31				

1 | proposal is NOT final and may be amended at the public  
2 | hearings shown on the front side of this notice.  
3 | \*COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"  
4 | This column shows what your taxes will be this year IF EACH  
5 | TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.  
6 | These amounts are based on last year's budgets and your  
7 | current assessment. The difference between columns 2 and 3 is  
8 | the tax change proposed by each local taxing authority and is  
9 | NOT the result of higher assessments.

10 |         ASSESSED VALUE means:

11 |         For homestead property: value as limited by the State  
12 | Constitution;

13 |         For agricultural and similarly assessed property:  
14 | classified use value;

15 |         For all other property: market value.

16 |

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

21 |

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

27 |         (10)~~(11)~~ The bottom portion of the notice shall  
28 | further read in bold, conspicuous print:

29 |

30 |         >Your final tax bill may contain non-ad valorem  
31 | assessments which may not be reflected on this

1 notice such as assessments for roads, fire,  
2 garbage, lighting, drainage, water, sewer, or  
3 other governmental services and facilities  
4 which may be levied by your county, city, or  
5 any special district."

6  
7 (11)~~(12)~~(a) If requested by the local governing board  
8 levying non-ad valorem assessments and agreed to by the  
9 property appraiser, the notice specified in this section may  
10 contain a notice of proposed or adopted non-ad valorem  
11 assessments. If so agreed, the notice shall be titled:

12  
13 NOTICE OF PROPOSED PROPERTY TAXES  
14 AND PROPOSED OR ADOPTED  
15 NON-AD VALOREM ASSESSMENTS  
16 DO NOT PAY--THIS IS NOT A BILL  
17

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

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

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



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

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

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

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

14           Section 7. Section 125.271, Florida Statutes, is  
15 created to read:

16           125.271 Emergency medical services; county emergency  
17 medical service assessments.--

18           (1) As used in this section, the term "county" means:

19           (a) A county that is within a rural area of critical  
20 economic concern as designated by the Governor pursuant to s.  
21 288.0656;

22           (b) A small county having a population of 75,000 or  
23 fewer on the effective date of this act which has levied at  
24 least 10 mills of ad valorem tax for the previous fiscal year;  
25 or

26           (c) A county that adopted an ordinance authorizing the  
27 imposition of an assessment for emergency medical services  
28 prior to January 1, 2002.

29  
30 Once a county has qualified under this subsection, it always  
31 retains the qualification.

1           (2) A county may fund the costs of emergency medical  
2 services through the levy of a special assessment that  
3 apportions the cost among the property based on a reasonable  
4 methodology that charges a parcel in proportion to its  
5 benefits.

6           (3) The authorization provided in this section shall  
7 be construed to be general law authorization pursuant to ss. 1  
8 and 9 of Art. VII of the State Constitution.

9           (4) This act shall be construed to ratify special  
10 assessments for emergency medical services levied by a county  
11 as authorized in this section before the effective date of  
12 this section. However, this subsection does not validate  
13 assessments in counties with litigation challenging the  
14 validity of an assessment pending on January 1, 2002.

15           Section 8. Paragraph (c) of subsection (2) of section  
16 163.387, Florida Statutes, is amended to read:

17           163.387 Redevelopment trust fund.--

18           (2)

19           (c) The following public bodies or taxing authorities  
20 created prior to July 1, 1993, are exempt from paragraph (a):

21           1. A special district that levies ad valorem taxes on  
22 taxable real property in more than one county.

23           2. A special district the sole available source of  
24 revenue of which is ad valorem taxes at the time an ordinance  
25 is adopted under this section.

26           3. A library district, except a library district in a  
27 jurisdiction where the community redevelopment agency had  
28 validated bonds as of April 30, 1984.

29           4. A neighborhood improvement district created under  
30 the Safe Neighborhoods Act.

31           5. A metropolitan transportation authority.

1           6. A water management district created under s.  
2 373.069.

3           7. An independent special fire control district as  
4 defined in s. 191.003(5).

5           Section 9. Section 193.092, Florida Statutes, is  
6 amended to read:

7           193.092 Assessment of property for back taxes.--

8           (1) When it shall appear that any ad valorem tax might  
9 have been lawfully assessed or collected upon any property in  
10 the state, but that such tax was not lawfully assessed or  
11 levied, and has not been collected for any year within a  
12 period of 3 years next preceding the year in which it is  
13 ascertained that such tax has not been assessed, or levied, or  
14 collected, then the officers authorized shall make the  
15 assessment of taxes upon such property in addition to the  
16 assessment of such property for the current year, and shall  
17 assess the same separately for such property as may have  
18 escaped taxation at and upon the basis of valuation applied to  
19 such property for the year or years in which it escaped  
20 taxation, noting distinctly the year when such property  
21 escaped taxation and such assessment shall have the same force  
22 and effect as it would have had if it had been made in the  
23 year in which the property shall have escaped taxation, and  
24 taxes shall be levied and collected thereon in like manner and  
25 together with taxes for the current year in which the  
26 assessment is made. But no property shall be assessed for  
27 more than 3 years' arrears of taxation, and all property so  
28 escaping taxation shall be subject to such taxation to be  
29 assessed in whomsoever's hands or possession the same may be  
30 found, except that property acquired by a bona fide purchaser  
31 shall not be subject to assessment for taxes for any time

1 prior to the time of such purchase, but it is the duty of the  
2 property appraiser making such assessment to serve upon the  
3 previous owner a notice of intent to record in the public  
4 records of the county a notice of tax lien against any  
5 property owned by that person in the county. Any property  
6 owned by such previous owner which is situated in this state  
7 is subject to the lien of such assessment in the same manner  
8 as a recorded judgment. Before any such lien may be recorded,  
9 the owner so notified must be given 30 days to pay the taxes,  
10 penalties, and interest. Once recorded such lien may be  
11 recorded in any county in this state and shall constitute a  
12 lien on any property of such person in such county in the same  
13 manner as a recorded judgment, and may be enforced by the tax  
14 collector using all remedies pertaining to same; provided,  
15 that the county property appraiser shall not assess any lot or  
16 parcel of land certified or sold to the state for any previous  
17 years unless such lot or parcel of lands so certified or sold  
18 shall be included in the list furnished by the Comptroller to  
19 the county property appraiser as provided by law; provided, if  
20 real or personal property be assessed for taxes, and because  
21 of litigation delay ensues and the assessment be held invalid  
22 the taxing authorities, may reassess such property within the  
23 time herein provided after the termination of such litigation;  
24 provided further, that personal property acquired in good  
25 faith by purchase shall not be subject to assessment for taxes  
26 for any time prior to the time of such purchase, but the  
27 individual or corporation liable for any such assessment shall  
28 continue personally liable for same. As used in this  
29 subsection, the term "bona fide purchaser" means a purchaser  
30 for value, in good faith, before certification of such  
31 assessment of back taxes to the tax collector for collection.

1           (2) ~~The provisions of~~ This section applies ~~shall apply~~  
2 to property of every class and kind upon which ad valorem tax  
3 is assessable by any state or county authority under the laws  
4 of the state.

5           Section 10. Paragraph (b) of subsection (1) of section  
6 196.161, Florida Statutes, is amended to read:

7           196.161 Homestead exemptions; lien imposed on property  
8 of person claiming exemption although not a permanent  
9 resident.--

10           (1)

11           (b) In addition, upon determination by the property  
12 appraiser that for any year or years within the prior 10 years  
13 a person who was not entitled to a homestead exemption was  
14 granted a homestead exemption from ad valorem taxes, it shall  
15 be the duty of the property appraiser making such  
16 determination to serve upon the owner a notice of intent to  
17 record in the public records of the county a notice of tax  
18 lien against any property owned by that person in the county,  
19 and such property shall be identified in the notice of tax  
20 lien. Such property which is situated in this state shall be  
21 subject to the taxes exempted thereby, plus a penalty of 50  
22 percent of the unpaid taxes for each year and 15 percent  
23 interest per annum. However, if a homestead exemption is  
24 improperly granted as a result of a clerical mistake or an  
25 omission by the property appraiser, the person improperly  
26 receiving the exemption shall not be assessed penalty and  
27 interest. Before any such lien may be filed, the owner so  
28 notified must be given 30 days to pay the taxes, penalties,  
29 and interest.

30           Section 11. Paragraph (a) of subsection (13) of  
31 section 200.065, Florida Statutes, is amended to read:

1           200.065 Method of fixing millage.--  
2           (13)(a) If the notice of proposed property taxes  
3 mailed to taxpayers under this section contains an error, the  
4 property appraiser, in lieu of mailing a corrected notice to  
5 all taxpayers, may correct the error by mailing a short form  
6 of the notice to those taxpayers affected by the error and its  
7 correction. The notice shall be prepared by the property  
8 appraiser at the expense of the taxing authority which caused  
9 the error or at the property appraiser's expense if he or she  
10 caused the error. The form of the notice must be approved by  
11 the executive director of the Department of Revenue or the  
12 executive director's designee. If the error involves only the  
13 date and time of the public hearings required by this section,  
14 the property appraiser, with the permission of the taxing  
15 authority affected by the error, may correct the error by  
16 advertising the corrected information in a newspaper of  
17 general circulation in the county as provided in subsection  
18 (3).

19           Section 12. Subsection (5) of section 420.5093,  
20 Florida Statutes, is amended, present subsection (6) of that  
21 section is renumbered as subsection (7), and a new subsection  
22 (6) is added to that section, to read:

23           420.5093 State Housing Tax Credit Program.--  
24           (5) For purposes of implementing this program and  
25 assessing the property for ad valorem taxation under s.  
26 193.011, neither the tax credits nor financing generated by  
27 tax credits shall be considered as income to the property, and  
28 the actual rental income from rent-restricted units in a state  
29 housing tax credit development shall be recognized by the  
30 property appraiser. In considering or using the market or cost  
31 approaches under s. 193.011, neither the costs paid for by tax

1 credits nor the costs paid for by additional financing  
2 proceeds received because the property is in the program shall  
3 be included in the valuation.

4 (6) For the further purpose of implementing this  
5 program in Florida and in assessing the property for ad  
6 valorem taxation under s. 193.011, any extended low income  
7 housing agreement and all amendments and supplements thereto  
8 which are recorded and filed in the official public records of  
9 the county where the property is located shall be deemed a  
10 land use regulation during the term of any such agreement,  
11 amendment, or supplement.

12 Section 13. Subsection (5) of section 420.5099,  
13 Florida Statutes, is amended, present subsection (6) of that  
14 section is renumbered as subsection (7), and a new subsection  
15 (6) is added to that section to read:

16 420.5099 Allocation of the low-income housing tax  
17 credit.--

18 (5) For purposes of implementing this program in  
19 Florida and in assessing the property for ad valorem taxation  
20 under s. 193.011, neither the tax credits, nor financing  
21 generated by tax credits, shall be considered as income to the  
22 property, and the actual rental income from rent restricted  
23 units in a low-income tax credit development shall be  
24 recognized by the property appraiser. In considering or using  
25 the market or cost approaches under s. 193.011, neither the  
26 costs paid for by tax credits nor the costs paid for by  
27 additional financing proceeds received because the property is  
28 in the program shall be included in the valuation.

29 (6) For the further purpose of implementing this  
30 program in Florida and in assessing the property for ad  
31 valorem taxation under s. 193.011, any extended low income

1 housing agreement and all amendments and supplements thereto  
2 which are recorded and filed in the official public records of  
3 the county where the property is located shall be deemed a  
4 land use regulation during the term of any such agreement,  
5 amendment, or supplement.

6 Section 14. Section 197.552, Florida Statutes, is  
7 amended to read:

8 197.552 Tax deeds.--All tax deeds shall be issued in  
9 the name of a county and shall be signed by the clerk of the  
10 county. The deed shall be witnessed by two witnesses, the  
11 official seal shall be attached thereto, and the deed shall be  
12 acknowledged or proven as other deeds. Except as specifically  
13 provided in this chapter, no right, interest, restriction, or  
14 other covenant shall survive the issuance of a tax deed,  
15 except that a lien of record held by a municipal or county  
16 governmental unit, special district, or community development  
17 district, when such lien is not satisfied as of the  
18 disbursement of proceeds of sale under the provisions of s.  
19 197.582, shall survive the issuance of a tax deed. The  
20 charges by the clerk shall be as provided in s. 28.24. Tax  
21 deeds issued to a purchaser of land for delinquent taxes shall  
22 be in the form prescribed by the department. All deeds issued  
23 pursuant to this section shall be prima facie evidence of the  
24 regularity of all proceedings from the valuation of the lands  
25 to the issuance of the deed, inclusive.

26 Section 15. Paragraph (e) is added to subsection (3)  
27 of section 193.461, Florida Statutes, to read:

28 193.461 Agricultural lands; classification and  
29 assessment; mandated eradication or quarantine program.--

30 (3)

31



1           (e) Notwithstanding the provisions of paragraph (a),  
2 land that has received an agricultural classification pursuant  
3 to this section is entitled to receive such classification in  
4 any subsequent year until such agricultural use of the land is  
5 abandoned or discontinued, the land is diverted to a  
6 nonagricultural use, or the land is reclassified as  
7 nonagricultural pursuant to subsection (4). The property  
8 appraiser must, no later than January 15, of each year,  
9 provide notice to the owner of land that was classified  
10 agricultural in the previous year informing the owner of the  
11 requirements of this paragraph and requiring the owner to  
12 certify that neither the ownership nor the use of the land has  
13 changed. The department shall, by administrative rule,  
14 prescribe the form of the notice to be used by the property  
15 appraiser under this paragraph.

16           Section 16. This act shall take effect January 1,  
17 2003.

18  
19                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
20   COMMITTEE SUBSTITUTE FOR  
21   CS/SB 1360

22 This committee substitute increases the length of time during  
23 which objections may be filed to the Department of Revenue's  
24 guidelines for assessing tangible personal property from 30  
25 days to 45 days.

26 It provides that subsection (4) of newly-created s. 125.271,  
27 F.S., does not validate assessment for emergency medical  
28 services in counties with litigation challenging the validity  
29 of an assessment pending on January 1, 2002.

30 It provides that liens of special districts and community  
31 development districts survive tax deeds, as do the liens of  
municipalities and counties.

It provides that property that has been classified as  
agricultural is entitled to that classification in subsequent  
years until its agricultural use is abandoned, it is diverted  
from agricultural use, or it is reclassified as  
nonagricultural pursuant to s. 193.461(4), F.S.