

1                                   A bill to be entitled  
2           An act relating to property tax administration;  
3           amending s. 192.0105, F.S.; providing an  
4           additional right to know the amount of special  
5           district taxes; amending s. 194.011, F.S.;  
6           authorizing the Department of Revenue to  
7           prescribe the form of a petition to the value  
8           adjustment board; providing a timeline for the  
9           exchange of information and uniform procedures  
10          for value adjustment board hearings; amending  
11          s. 194.032, F.S.; authorizing a petitioner to  
12          reschedule a hearing under certain  
13          circumstances; amending s. 194.035, F.S.;  
14          limiting counties authorized to appoint special  
15          masters; prohibiting certain persons from  
16          serving as a special master; requiring the  
17          Department of Revenue to provide certain  
18          counties with lists of qualified special  
19          masters; providing for reimbursement of  
20          payments to special masters under certain  
21          circumstances; providing procedures and  
22          requirements for reimbursements; specifying  
23          qualifications for special masters; amending s.  
24          195.062, F.S.; authorizing the Department of  
25          Revenue to update the guidelines for tangible  
26          personal property assessment upon the approval  
27          of the executive director; amending s. 197.182,  
28          F.S.; establishing procedures and timelines for  
29          approval or denial of property tax refund  
30          claims; amending s. 200.069, F.S.; providing  
31          that the Department of Revenue may adjust the

1 placement of required information on  
2 Truth-In-Millage forms; amending s. 163.387,  
3 F.S.; revising the list of entities exempt from  
4 making payments to a redevelopment trust fund;  
5 amending s. 193.092, F.S.; providing an  
6 exception to the requirement for assessing  
7 taxes to a current owner of property that has  
8 previously escaped taxation; amending s.  
9 196.161, F.S.; providing a waiver of penalty  
10 and interest in specified instances wherein a  
11 taxpayer erroneously receives a homestead tax  
12 exemption; amending s. 200.065, F.S.; revising  
13 the procedure by which a property appraiser may  
14 correct an error in notices of proposed taxes;  
15 amending s. 420.5093, F.S.; prescribing how  
16 property in the State Housing Tax Credit  
17 Program shall be assessed; amending s.  
18 420.5099, F.S.; prescribing how rent-restricted  
19 units in a low-income tax credit development  
20 shall be assessed; amending s. 197.552, F.S.;  
21 providing for survival of special district or  
22 community development district liens; amending  
23 s. 193.461, F.S.; providing that property that  
24 has received an agricultural classification is  
25 entitled to such classification until  
26 agricultural use is abandoned; providing an  
27 exception under certain circumstances;  
28 providing an appropriation; providing an  
29 effective date.

30  
31 Be It Enacted by the Legislature of the State of Florida:

1           Section 1. Section 192.0105, Florida Statutes, is  
2 amended to read:

3           192.0105 Taxpayer rights.--There is created a Florida  
4 Taxpayer's Bill of Rights for property taxes and assessments  
5 to guarantee that the rights, privacy, and property of the  
6 taxpayers of this state are adequately safeguarded and  
7 protected during tax levy, assessment, collection, and  
8 enforcement processes administered under the revenue laws of  
9 this state. The Taxpayer's Bill of Rights compiles, in one  
10 document, brief but comprehensive statements that summarize  
11 the rights and obligations of the property appraisers, tax  
12 collectors, clerks of the court, local governing boards, the  
13 Department of Revenue, and taxpayers. Additional rights  
14 afforded to payors of taxes and assessments imposed under the  
15 revenue laws of this state are provided in s. 213.015.The  
16 rights afforded taxpayers to assure that their privacy and  
17 property are safeguarded and protected during tax levy,  
18 assessment, and collection are available only insofar as they  
19 are implemented in other parts of the Florida Statutes or  
20 rules of the Department of Revenue. The rights so guaranteed  
21 to state taxpayers in the Florida Statutes and the  
22 departmental rules include:

23           (1) THE RIGHT TO KNOW.--

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

30           (b) The right to notification of a public hearing on  
31 each taxing authority's tentative budget and proposed millage

1 rate and advertisement of a public hearing to finalize the  
2 budget and adopt a millage rate (see s. 200.065(2)(c) and  
3 (d)).

4 (c) The right to advertised notice of the amount by  
5 which the tentatively adopted millage rate results in taxes  
6 that exceed the previous year's taxes (see s. 200.065(2)(d)  
7 and (3)). The right to notification by first-class mail of a  
8 comparison of the amount of the taxes to be levied from the  
9 proposed millage rate under the tentative budget change,  
10 compared to the previous year's taxes, and also compared to  
11 the taxes that would be levied if no budget change is made  
12 (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).

13 (d) The right that the adopted millage rate will not  
14 exceed the tentatively adopted millage rate. If the tentative  
15 rate exceeds the proposed rate, each taxpayer shall be mailed  
16 notice comparing his or her taxes under the tentatively  
17 adopted millage rate to the taxes under the previously  
18 proposed rate, before a hearing to finalize the budget and  
19 adopt millage (see s. 200.065(2)(d)).

20 (e) The right to be sent notice by first-class mail of  
21 a non-ad valorem assessment hearing at least 20 days before  
22 the hearing with pertinent information, including the total  
23 amount to be levied against each parcel. All affected property  
24 owners have the right to appear at the hearing and to file  
25 written objections with the local governing board (see s.  
26 197.3632(4)(b) and (c) and (10)(b)2.b.).

27 (f) The right of an exemption recipient to be sent a  
28 renewal application for that exemption, the right to a receipt  
29 for homestead exemption claim when filed, and the right to  
30 notice of denial of the exemption (see ss. 196.011(6),  
31 196.131(1), 196.151, and 196.193(1)(c) and (5)).

1 (g) The right, on property determined not to have been  
2 entitled to homestead exemption in a prior year, to notice of  
3 intent from the property appraiser to record notice of tax  
4 lien and the right to pay tax, penalty, and interest before a  
5 tax lien is recorded for any prior year (see s.  
6 196.161(1)(b)).

7 (h) The right to be informed during the tax collection  
8 process, including: notice of tax due; notice of back taxes;  
9 notice of late taxes and assessments and consequences of  
10 nonpayment; opportunity to pay estimated taxes and non-ad  
11 valorem assessments when the tax roll will not be certified in  
12 time; notice when interest begins to accrue on delinquent  
13 provisional taxes; notice of the right to prepay estimated  
14 taxes by installment; a statement of the taxpayer's estimated  
15 tax liability for use in making installment payments; and  
16 notice of right to defer taxes and non-ad valorem assessments  
17 on homestead property (see ss. 197.322(3), 197.3635, 197.343,  
18 197.363(2)(c), 197.222(3) and (5), 197.2301(3),  
19 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

20 (i) The right to an advertisement in a newspaper  
21 listing names of taxpayers who are delinquent in paying  
22 tangible personal property taxes, with amounts due, and giving  
23 notice that interest is accruing at 18 percent and that,  
24 unless taxes are paid, warrants will be issued, prior to  
25 petition made with the circuit court for an order to seize and  
26 sell property (see s. 197.402(2)).

27 (j) The right to be mailed notice when a petition has  
28 been filed with the court for an order to seize and sell  
29 property and the right to be mailed notice, and to be served  
30 notice by the sheriff, before the date of sale, that  
31 application for tax deed has been made and property will be

1 sold unless back taxes are paid (see ss. 197.413(5),  
2 197.502(4)(a), and 197.522(1)(a) and (2)).

3 (k) The right to have certain taxes and special  
4 assessments levied by special districts individually stated on  
5 the "Notice of Proposed Property Taxes and Proposed or Adopted  
6 Non-Ad Valorem Assessments" (see s. 200.069).

7 (2) THE RIGHT TO DUE PROCESS.--

8 (a) The right to an informal conference with the  
9 property appraiser to present facts the taxpayer considers to  
10 support changing the assessment and to have the property  
11 appraiser present facts supportive of the assessment upon  
12 proper request of any taxpayer who objects to the assessment  
13 placed on his or her property (see s. 194.011(2)).

14 (b) The right to petition the value adjustment board  
15 over objections to assessments, denial of exemption, denial of  
16 agricultural classification, denial of historic  
17 classification, denial of high-water recharge classification,  
18 disapproval of tax deferral, and any penalties on deferred  
19 taxes imposed for incorrect information willfully filed.  
20 Payment of estimated taxes does not preclude the right of the  
21 taxpayer to challenge his or her assessment (see ss.  
22 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and  
23 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),  
24 197.301(2), and 197.2301(11)).

25 (c) The right to file a petition for exemption or  
26 agricultural classification with the value adjustment board  
27 when an application deadline is missed, upon demonstration of  
28 particular extenuating circumstances for filing late (see ss.  
29 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

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1 (d) The right to prior notice of the value adjustment  
2 board's hearing date and the right to the hearing within 4  
3 hours of scheduled time (see s. 194.032(2)).

4 (e) The right to notice of date of certification of  
5 tax rolls and receipt of property record card if requested  
6 (see ss. 193.122(2) and (3) and 194.032(2)).

7 (f) The right, in value adjustment board proceedings,  
8 to have all evidence presented and considered at a public  
9 hearing at the scheduled time, to be represented by an  
10 attorney or agent, to have witnesses sworn and cross-examined,  
11 and to examine property appraisers or evaluators employed by  
12 the board who present testimony (see ss. 194.034(1)(a) and (c)  
13 and (4), and 194.035(2)).

14 (g) The right to be mailed a timely written decision  
15 by the value adjustment board containing findings of fact and  
16 conclusions of law and reasons for upholding or overturning  
17 the determination of the property appraiser, and the right to  
18 advertised notice of all board actions, including appropriate  
19 narrative and column descriptions, in brief and nontechnical  
20 language (see ss. 194.034(2) and 194.037(3)).

21 (h) The right at a public hearing on non-ad valorem  
22 assessments or municipal special assessments to provide  
23 written objections and to provide testimony to the local  
24 governing board (see ss. 197.3632(4)(c) and 170.08).

25 (i) The right to bring action in circuit court to  
26 contest a tax assessment or appeal value adjustment board  
27 decisions to disapprove exemption or deny tax deferral (see  
28 ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).

29 (3) THE RIGHT TO REDRESS.--

30 (a) The right to discounts for early payment on all  
31 taxes and non-ad valorem assessments collected by the tax

1 collector, the right to pay installment payments with  
2 discounts, and the right to pay delinquent personal property  
3 taxes under an installment payment program when implemented by  
4 the county tax collector (see ss. 197.162, 197.3632(8) and  
5 (10)(b)3., 197.222(1), and 197.4155).

6 (b) The right, upon filing a challenge in circuit  
7 court and paying taxes admitted in good faith to be owing, to  
8 be issued a receipt and have suspended all procedures for the  
9 collection of taxes until the final disposition of the action  
10 (see s. 194.171(3)).

11 (c) The right to have penalties reduced or waived upon  
12 a showing of good cause when a return is not intentionally  
13 filed late, and the right to pay interest at a reduced rate if  
14 the court finds that the amount of tax owed by the taxpayer is  
15 greater than the amount the taxpayer has in good faith  
16 admitted and paid (see ss. 193.072(4) and 194.192(2)).

17 (d) The right to a refund when overpayment of taxes  
18 has been made under specified circumstances (see ss.  
19 193.1145(8)(e) and 197.182(1)).

20 (e) The right to an extension to file a tangible  
21 personal property tax return upon making proper and timely  
22 request (see s. 193.063).

23 (f) The right to redeem real property and redeem tax  
24 certificates at any time before a tax deed is issued, and the  
25 right to have tax certificates canceled if sold where taxes  
26 had been paid or if other error makes it void or correctable.  
27 Property owners have the right to be free from contact by a  
28 certificateholder for 2 years (see ss. 197.432(14) and (15),  
29 197.442(1), 197.443, and 197.472(1) and (7)).

30 (g) The right of the taxpayer, property appraiser, tax  
31 collector, or the department, as the prevailing party in a



1 judicial or administrative action brought or maintained  
2 without the support of justiciable issues of fact or law, to  
3 recover all costs of the administrative or judicial action,  
4 including reasonable attorney's fees, and of the department  
5 and the taxpayer to settle such claims through negotiations  
6 (see ss. 57.105 and 57.111).

7 (4) THE RIGHT TO CONFIDENTIALITY.--

8 (a) The right to have information kept confidential,  
9 including federal tax information, ad valorem tax returns,  
10 social security numbers, all financial records produced by the  
11 taxpayer, Form DR-219 returns for documentary stamp tax  
12 information, and sworn statements of gross income, copies of  
13 federal income tax returns for the prior year, wage and  
14 earnings statements (W-2 forms), and other documents (see ss.  
15 192.105, 193.074, 193.114(6), 195.027(3) and (6), and  
16 196.101(4)(c)).

17 (b) The right to limiting access to a taxpayer's  
18 records by a property appraiser, the Department of Revenue,  
19 and the Auditor General only to those instances in which it is  
20 determined that such records are necessary to determine either  
21 the classification or the value of taxable nonhomestead  
22 property (see s. 195.027(3)).

23 Section 2. Subsection (3) of section 194.011, Florida  
24 Statutes, is amended, and subsections (4) and (5) are added to  
25 said section, to read:

26 194.011 Assessment notice; objections to  
27 assessments.--

28 (3) A petition to the value adjustment board must be  
29 in substantially the form prescribed by the department.  
30 Notwithstanding s. 195.022, a county officer may not refuse to  
31 accept a form provided by the department for this purpose if

1 the taxpayer chooses to use it.A petition to the value  
2 adjustment board shall describe the property by parcel number  
3 and shall be filed as follows:

4 (a) The property appraiser shall have available and  
5 shall distribute forms prescribed by the Department of Revenue  
6 on which the petition shall be made. Such petition shall be  
7 sworn to by the petitioner.

8 (b) The completed petition shall be filed with the  
9 clerk of the value adjustment board of the county, who shall  
10 acknowledge receipt thereof and promptly furnish a copy  
11 thereof to the property appraiser.

12 (c) The petition shall state the approximate time  
13 anticipated by the taxpayer to present and argue his or her  
14 petition before the board.

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

27 (e) A condominium association, cooperative  
28 association, or any homeowners' association as defined in s.  
29 723.075, with approval of its board of administration or  
30 directors, may file with the value adjustment board a single  
31 joint petition on behalf of any association members who own

1 parcels of property which the property appraiser determines  
2 are substantially similar with respect to location, proximity  
3 to amenities, number of rooms, living area, and condition.  
4 The condominium association, cooperative association, or  
5 homeowners' association as defined in s. 723.075 shall provide  
6 the unit owners with notice of its intent to petition the  
7 value adjustment board and shall provide at least 20 days for  
8 a unit owner to elect, in writing, that his or her unit not be  
9 included in the petition.

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

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

20 (4)(a) At least 10 days before the hearing, the  
21 petitioner shall provide to the property appraiser a list of  
22 evidence to be presented at the hearing, together with copies  
23 of all documentation to be considered by the value adjustment  
24 board and a summary of evidence to be presented by witnesses,  
25 and shall mail a copy of same to the value adjustment board.

26 (b) No later than 5 days after the petitioner provides  
27 the information required under paragraph (a), the property  
28 appraiser shall provide to the petitioner a list of evidence  
29 to be presented at the hearing, together with copies of all  
30 documentation to be considered by the value adjustment board  
31 and a summary of evidence to be presented by witnesses, and

1 shall mail a copy of same to the value adjustment board. The  
2 evidence list must contain the property record card if  
3 provided by the clerk.

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

7 (a) That if the petition is not fully complete, the  
8 property appraiser shall notify the petitioner of the  
9 deficiency and specify what information will be required for  
10 the property appraiser to consider the petition complete;

11 (b) Procedures for the exchange of information and  
12 evidence by the property appraiser and the petitioner  
13 consistent with s. 194.032; and

14 (c) That the value adjustment board hold an  
15 organizational meeting for the purpose of making these  
16 procedures available to petitioners.

17 Section 3. Subsection (2) of section 194.032, Florida  
18 Statutes, is amended to read:

19 194.032 Hearing purposes; timetable.--

20 (2) The clerk of the governing body of the county  
21 shall prepare a schedule of appearances before the board based  
22 on petitions timely filed with him or her. The clerk shall  
23 notify each petitioner of the scheduled time of his or her  
24 appearance no less than 20 ~~15~~ calendar days prior to the day  
25 of such scheduled appearance. Upon receipt of this  
26 notification, the petitioner shall have the right to  
27 reschedule the hearing a single time by submitting to the  
28 clerk of the governing body of the county a written request to  
29 reschedule, no less than 5 calendar days before the day of the  
30 originally scheduled hearing.A copy of the property record  
31 card containing relevant information used in computing the

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

16 Section 4. Subsection (1) of section 194.035, Florida  
17 Statutes, is amended to read:

18 194.035 Special masters; property evaluators.--

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

1 Department of Revenue shall provide a list of qualified  
2 special masters to any county with a population of 75,000 or  
3 less. Subject to appropriation, the department shall  
4 reimburse counties with a population of 75,000 or less for  
5 payments made to special masters appointed for the purpose of  
6 taking testimony and making recommendations to the value  
7 adjustment board pursuant to s. 194.035. The department shall  
8 establish a reasonable range for payments per case to special  
9 masters based on such payments in other counties. Requests  
10 for reimbursement of payments outside this range shall be  
11 justified by the county. If the total of all requests for  
12 reimbursement in any year exceeds the amount available  
13 pursuant to this section, payments to all counties shall be  
14 prorated accordingly. A special master appointed to hear  
15 issues of exemptions and classifications shall be a member of  
16 The Florida Bar with no less than 5 years' experience in the  
17 area of ad valorem taxation. A special master appointed to  
18 hear issues regarding the valuation of real estate shall be a  
19 state certified real estate appraiser with not less than 5  
20 years' experience in real property valuation. A special  
21 master appointed to hear issues regarding the valuation of  
22 tangible personal property shall be a designated member of a  
23 nationally recognized appraiser's organization with not less  
24 than 5 years' experience in tangible personal property  
25 valuation.~~A special master shall be either a member of The~~  
26 ~~Florida Bar and knowledgeable in the area of ad valorem~~  
27 ~~taxation or a designated member of a professionally recognized~~  
28 ~~real estate appraisers' organization and have not less than 5~~  
29 ~~years' experience in property valuation.~~ A special master  
30 need not be a resident of the county in which he or she  
31 serves. No special master shall be permitted to represent a

1 person before the board in any tax year during which he or she  
2 has served that board as a special master. The board shall  
3 appoint such masters from the list so compiled prior to  
4 convening of the board. The expense of hearings before  
5 special masters and any compensation of special masters shall  
6 be borne three-fifths by the board of county commissioners and  
7 two-fifths by the school board.

8 Section 5. Subsection (1) of section 195.062, Florida  
9 Statutes, is amended to read:

10 195.062 Manual of instructions.--

11 (1) The department shall prepare and maintain a  
12 current manual of instructions for property appraisers and  
13 other officials connected with the administration of property  
14 taxes. This manual shall contain all:

15 (a) Rules and regulations.

16 (b) Standard measures of value.

17 (c) Forms and instructions relating to the use of  
18 forms and maps.

19  
20 Consistent with s. 195.032, the standard measures of value  
21 shall be adopted in general conformity with the procedures set  
22 forth in s. 120.54, but shall not have the force or effect of  
23 such rules and shall be used only to assist tax officers in  
24 the assessment of property as provided by s. 195.002.

25 Guidelines may be updated annually to incorporate new market  
26 data, which may be in tabular form. Such new data may be  
27 incorporated into the guidelines on the approval of the  
28 executive director if after notice in substantial conformity  
29 with s. 120.54 there is no objection filed with the department  
30 within 45 days, and the procedures set forth in s. 120.54 do  
31 not apply.

1           Section 6. Paragraphs (e) through (l) are added to  
2 subsection (1) of section 197.182, Florida Statutes, to read:

3           197.182 Department of Revenue to pass upon and order  
4 refunds.--

5           (1)

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

14           (f) If the taxpayer contacts the property appraiser  
15 first, the property appraiser shall refer the taxpayer to the  
16 tax collector.

17           (g) If a correction to the roll by the property  
18 appraiser is required as a condition for the refund, the tax  
19 collector shall, within 30 days, advise the property appraiser  
20 of the taxpayer's application for a refund and forward the  
21 application to the property appraiser.

22           (h) The property appraiser has 30 days after receipt  
23 of the form from the tax collector to correct the roll if a  
24 correction is permissible by law. After the 30 days, the  
25 property appraiser shall immediately advise the tax collector  
26 in writing whether or not the roll has been corrected, stating  
27 the reasons why the roll was corrected or not corrected.

28           (i) If the refund is not one that can be directly  
29 acted upon by the tax collector, for which an order from the  
30 department is required, the tax collector shall forward the  
31 claim for refund to the department upon receipt of the



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

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

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

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

22 Section 7. Section 200.069, Florida Statutes, is  
23 amended to read:

24 200.069 Notice of proposed property taxes and non-ad  
25 valorem assessments.--Pursuant to s. 200.065(2)(b), the  
26 property appraiser, in the name of the taxing authorities and  
27 local governing boards levying non-ad valorem assessments  
28 within his or her jurisdiction and at the expense of the  
29 county, shall prepare and deliver by first-class mail to each  
30 taxpayer to be listed on the current year's assessment roll a  
31 notice of proposed property taxes, which notice shall contain

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

25 (1) The notice shall read:

26  
27 NOTICE OF PROPOSED PROPERTY TAXES  
28 DO NOT PAY--THIS IS NOT A BILL  
29  
30  
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 8. Paragraph (c) of subsection (2) of section  
7 163.387, Florida Statutes, is amended to read:

8 163.387 Redevelopment trust fund.--

9 (2)

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

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

14 2. A special district for which the sole available  
15 source of revenue ~~of which~~ the district has the authority to  
16 levy is ad valorem taxes at the time an ordinance is adopted  
17 under this section. However, revenues or aid that may be  
18 dispensed or appropriated to a district as defined in s.  
19 388.011 at the discretion of an entity other than such  
20 district shall not be deemed available.

21 3. A library district, except a library district in a  
22 jurisdiction where the community redevelopment agency had  
23 validated bonds as of April 30, 1984.

24 4. A neighborhood improvement district created under  
25 the Safe Neighborhoods Act.

26 5. A metropolitan transportation authority.

27 6. A water management district created under s.  
28 373.069.

29 Section 9. Section 193.092, Florida Statutes, is  
30 amended to read:

31 193.092 Assessment of property for back taxes.--

1           (1) When it shall appear that any ad valorem tax might  
2 have been lawfully assessed or collected upon any property in  
3 the state, but that such tax was not lawfully assessed or  
4 levied, and has not been collected for any year within a  
5 period of 3 years next preceding the year in which it is  
6 ascertained that such tax has not been assessed, or levied, or  
7 collected, then the officers authorized shall make the  
8 assessment of taxes upon such property in addition to the  
9 assessment of such property for the current year, and shall  
10 assess the same separately for such property as may have  
11 escaped taxation at and upon the basis of valuation applied to  
12 such property for the year or years in which it escaped  
13 taxation, noting distinctly the year when such property  
14 escaped taxation and such assessment shall have the same force  
15 and effect as it would have had if it had been made in the  
16 year in which the property shall have escaped taxation, and  
17 taxes shall be levied and collected thereon in like manner and  
18 together with taxes for the current year in which the  
19 assessment is made. But no property shall be assessed for  
20 more than 3 years' arrears of taxation, and all property so  
21 escaping taxation shall be subject to such taxation to be  
22 assessed in whomsoever's hands or possession the same may be  
23 found, except that property acquired by a bona fide purchaser  
24 who was without knowledge of the escaped taxation shall not be  
25 subject to assessment for taxes for any time prior to the time  
26 of such purchase, but it is the duty of the property appraiser  
27 making such assessment to serve upon the previous owner a  
28 notice of intent to record in the public records of the county  
29 a notice of tax lien against any property owned by that person  
30 in the county. Any property owned by such previous owner which  
31 is situated in this state is subject to the lien of such

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

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

30 Section 10. Paragraph (b) of subsection (1) of section  
31 196.161, Florida Statutes, is amended to read:

1           196.161 Homestead exemptions; lien imposed on property  
2 of person claiming exemption although not a permanent  
3 resident.--

4           (1)

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

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

26           200.065 Method of fixing millage.--

27           (13)(a) If the notice of proposed property taxes  
28 mailed to taxpayers under this section contains an error, the  
29 property appraiser, in lieu of mailing a corrected notice to  
30 all taxpayers, may correct the error by mailing a short form  
31 of the notice to those taxpayers affected by the error and its

1 correction. The notice shall be prepared by the property  
2 appraiser at the expense of the taxing authority which caused  
3 the error or at the property appraiser's expense if he or she  
4 caused the error. The form of the notice must be approved by  
5 the executive director of the Department of Revenue or the  
6 executive director's designee. If the error involves only the  
7 date and time of the public hearings required by this section,  
8 the property appraiser, with the permission of the taxing  
9 authority affected by the error, may correct the error by  
10 advertising the corrected information in a newspaper of  
11 general circulation in the county as provided in subsection  
12 (3).

13 Section 12. Subsection (5) of section 420.5093,  
14 Florida Statutes, is amended, present subsection (6) of that  
15 section is renumbered as subsection (7), and a new subsection  
16 (6) is added to that section, to read:

17 420.5093 State Housing Tax Credit Program.--

18 (5) For purposes of implementing this program and  
19 assessing the property for ad valorem taxation under s.  
20 193.011, neither the tax credits nor financing generated by  
21 tax credits shall be considered as income to the property, and  
22 the actual rental income from rent-restricted units in a state  
23 housing tax credit development shall be recognized by the  
24 property appraiser. In considering or using the market or cost  
25 approaches under s. 193.011, neither the costs paid for by tax  
26 credits nor the costs paid for by additional financing  
27 proceeds received because the property is in the program shall  
28 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 13. Subsection (5) of section 420.5099,  
7 Florida Statutes, is amended, present subsection (6) of that  
8 section is renumbered as subsection (7), and a new subsection  
9 (6) is added to that section to read:

10 420.5099 Allocation of the low-income housing tax  
11 credit.--

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

23 (6) For the further purpose of implementing this  
24 program in Florida and in assessing the property for ad  
25 valorem taxation under s. 193.011, any extended low income  
26 housing agreement and all amendments and supplements thereto  
27 which are recorded and filed in the official public records of  
28 the county where the property is located shall be deemed a  
29 land use regulation during the term of any such agreement,  
30 amendment, or supplement.

31

1           Section 14. Section 197.552, Florida Statutes, is  
2 amended to read:

3           197.552 Tax deeds.--All tax deeds shall be issued in  
4 the name of a county and shall be signed by the clerk of the  
5 county. The deed shall be witnessed by two witnesses, the  
6 official seal shall be attached thereto, and the deed shall be  
7 acknowledged or proven as other deeds. Except as specifically  
8 provided in this chapter, no right, interest, restriction, or  
9 other covenant shall survive the issuance of a tax deed,  
10 except that a lien of record held by a municipal or county  
11 governmental unit, special district, or community development  
12 district, when such lien is not satisfied as of the  
13 disbursement of proceeds of sale under the provisions of s.  
14 197.582, shall survive the issuance of a tax deed. The  
15 charges by the clerk shall be as provided in s. 28.24. Tax  
16 deeds issued to a purchaser of land for delinquent taxes shall  
17 be in the form prescribed by the department. All deeds issued  
18 pursuant to this section shall be prima facie evidence of the  
19 regularity of all proceedings from the valuation of the lands  
20 to the issuance of the deed, inclusive.

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

23           193.461 Agricultural lands; classification and  
24 assessment; mandated eradication or quarantine program.--

25           (3)

26           (e) Notwithstanding the provisions of paragraph (a),  
27 land that has received an agricultural classification from the  
28 property appraiser, the value adjustment board or a court of  
29 competent jurisdiction pursuant to this section is entitled to  
30 receive such classification in any subsequent year until such  
31 agricultural use of the land is abandoned or discontinued, the

1 land is diverted to a nonagricultural use, or the land is  
2 reclassified as nonagricultural pursuant to subsection (4).  
3 The property appraiser must, no later than January 15, of each  
4 year, provide notice to the owner of land that was classified  
5 agricultural in the previous year informing the owner of the  
6 requirements of this paragraph and requiring the owner to  
7 certify that neither the ownership nor the use of the land has  
8 changed. The department shall, by administrative rule,  
9 prescribe the form of the notice to be used by the property  
10 appraiser under this paragraph. However, this paragraph does  
11 not apply to any property if the agricultural classification  
12 of that property is the subject of current litigation.

13           Section 16. There is appropriated from the General  
14 Revenue Fund to the Department of Revenue the sum of \$45,000  
15 for the purpose of reimbursing counties for the cost of using  
16 special masters as provided in section 194.035, Florida  
17 Statutes, as amended by this act.

18           Section 17. This act shall take effect January 1,  
19 2003.

20  
21  
22  
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