

1
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; creating
28 s. 197.1722, F.S.; providing a limited waiver
29 of certain mandatory charges and interest for
30 certain taxes under certain circumstances;
31 providing criteria, procedures, and

1 requirements; providing for a county ordinance
2 granting such waiver; providing for future
3 repeal; providing an appropriation; providing
4 an effective date.

5

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

7

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

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

30 (1) THE RIGHT TO KNOW.--

31

1 (a) The right to be mailed notice of proposed property
2 taxes and proposed or adopted non-ad valorem assessments (see
3 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
4 200.069). The notice must also inform the taxpayer that the
5 final tax bill may contain additional non-ad valorem
6 assessments (see s. 200.069(11)).

7 (b) The right to notification of a public hearing on
8 each taxing authority's tentative budget and proposed millage
9 rate and advertisement of a public hearing to finalize the
10 budget and adopt a millage rate (see s. 200.065(2)(c) and
11 (d)).

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

21 (d) The right that the adopted millage rate will not
22 exceed the tentatively adopted millage rate. If the tentative
23 rate exceeds the proposed rate, each taxpayer shall be mailed
24 notice comparing his or her taxes under the tentatively
25 adopted millage rate to the taxes under the previously
26 proposed rate, before a hearing to finalize the budget and
27 adopt millage (see s. 200.065(2)(d)).

28 (e) The right to be sent notice by first-class mail of
29 a non-ad valorem assessment hearing at least 20 days before
30 the hearing with pertinent information, including the total
31 amount to be levied against each parcel. All affected property

1 owners have the right to appear at the hearing and to file
2 written objections with the local governing board (see s.
3 197.3632(4)(b) and (c) and (10)(b)2.b.).

4 (f) The right of an exemption recipient to be sent a
5 renewal application for that exemption, the right to a receipt
6 for homestead exemption claim when filed, and the right to
7 notice of denial of the exemption (see ss. 196.011(6),
8 196.131(1), 196.151, and 196.193(1)(c) and (5)).

9 (g) The right, on property determined not to have been
10 entitled to homestead exemption in a prior year, to notice of
11 intent from the property appraiser to record notice of tax
12 lien and the right to pay tax, penalty, and interest before a
13 tax lien is recorded for any prior year (see s.
14 196.161(1)(b)).

15 (h) The right to be informed during the tax collection
16 process, including: notice of tax due; notice of back taxes;
17 notice of late taxes and assessments and consequences of
18 nonpayment; opportunity to pay estimated taxes and non-ad
19 valorem assessments when the tax roll will not be certified in
20 time; notice when interest begins to accrue on delinquent
21 provisional taxes; notice of the right to prepay estimated
22 taxes by installment; a statement of the taxpayer's estimated
23 tax liability for use in making installment payments; and
24 notice of right to defer taxes and non-ad valorem assessments
25 on homestead property (see ss. 197.322(3), 197.3635, 197.343,
26 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
27 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

28 (i) The right to an advertisement in a newspaper
29 listing names of taxpayers who are delinquent in paying
30 tangible personal property taxes, with amounts due, and giving
31 notice that interest is accruing at 18 percent and that,

1 unless taxes are paid, warrants will be issued, prior to
2 petition made with the circuit court for an order to seize and
3 sell property (see s. 197.402(2)).

4 (j) The right to be mailed notice when a petition has
5 been filed with the court for an order to seize and sell
6 property and the right to be mailed notice, and to be served
7 notice by the sheriff, before the date of sale, that
8 application for tax deed has been made and property will be
9 sold unless back taxes are paid (see ss. 197.413(5),
10 197.502(4)(a), and 197.522(1)(a) and (2)).

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

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

16 (a) The right to an informal conference with the
17 property appraiser to present facts the taxpayer considers to
18 support changing the assessment and to have the property
19 appraiser present facts supportive of the assessment upon
20 proper request of any taxpayer who objects to the assessment
21 placed on his or her property (see s. 194.011(2)).

22 (b) The right to petition the value adjustment board
23 over objections to assessments, denial of exemption, denial of
24 agricultural classification, denial of historic
25 classification, denial of high-water recharge classification,
26 disapproval of tax deferral, and any penalties on deferred
27 taxes imposed for incorrect information willfully filed.
28 Payment of estimated taxes does not preclude the right of the
29 taxpayer to challenge his or her assessment (see ss.
30 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
31

1 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),
2 197.301(2), and 197.2301(11)).

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

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

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

14 (f) The right, in value adjustment board proceedings,
15 to have all evidence presented and considered at a public
16 hearing at the scheduled time, to be represented by an
17 attorney or agent, to have witnesses sworn and cross-examined,
18 and to examine property appraisers or evaluators employed by
19 the board who present testimony (see ss. 194.034(1)(a) and (c)
20 and (4), and 194.035(2)).

21 (g) The right to be mailed a timely written decision
22 by the value adjustment board containing findings of fact and
23 conclusions of law and reasons for upholding or overturning
24 the determination of the property appraiser, and the right to
25 advertised notice of all board actions, including appropriate
26 narrative and column descriptions, in brief and nontechnical
27 language (see ss. 194.034(2) and 194.037(3)).

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

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

5 (3) THE RIGHT TO REDRESS.--

6 (a) The right to discounts for early payment on all
7 taxes and non-ad valorem assessments collected by the tax
8 collector, the right to pay installment payments with
9 discounts, and the right to pay delinquent personal property
10 taxes under an installment payment program when implemented by
11 the county tax collector (see ss. 197.162, 197.3632(8) and
12 (10)(b)3., 197.222(1), and 197.4155).

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

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

24 (d) The right to a refund when overpayment of taxes
25 has been made under specified circumstances (see ss.
26 193.1145(8)(e) and 197.182(1)).

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

30 (f) The right to redeem real property and redeem tax
31 certificates at any time before a tax deed is issued, and the

1 right to have tax certificates canceled if sold where taxes
2 had been paid or if other error makes it void or correctable.
3 Property owners have the right to be free from contact by a
4 certificateholder for 2 years (see ss. 197.432(14) and (15),
5 197.442(1), 197.443, and 197.472(1) and (7)).

6 (g) The right of the taxpayer, property appraiser, tax
7 collector, or the department, as the prevailing party in a
8 judicial or administrative action brought or maintained
9 without the support of justiciable issues of fact or law, to
10 recover all costs of the administrative or judicial action,
11 including reasonable attorney's fees, and of the department
12 and the taxpayer to settle such claims through negotiations
13 (see ss. 57.105 and 57.111).

14 (4) THE RIGHT TO CONFIDENTIALITY.--

15 (a) The right to have information kept confidential,
16 including federal tax information, ad valorem tax returns,
17 social security numbers, all financial records produced by the
18 taxpayer, Form DR-219 returns for documentary stamp tax
19 information, and sworn statements of gross income, copies of
20 federal income tax returns for the prior year, wage and
21 earnings statements (W-2 forms), and other documents (see ss.
22 192.105, 193.074, 193.114(6), 195.027(3) and (6), and
23 196.101(4)(c)).

24 (b) The right to limiting access to a taxpayer's
25 records by a property appraiser, the Department of Revenue,
26 and the Auditor General only to those instances in which it is
27 determined that such records are necessary to determine either
28 the classification or the value of taxable nonhomestead
29 property (see s. 195.027(3)).

30
31

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

4 194.011 Assessment notice; objections to
5 assessments.--

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

13 (a) The property appraiser shall have available and
14 shall distribute forms prescribed by the Department of Revenue
15 on which the petition shall be made. Such petition shall be
16 sworn to by the petitioner.

17 (b) The completed petition shall be filed with the
18 clerk of the value adjustment board of the county, who shall
19 acknowledge receipt thereof and promptly furnish a copy
20 thereof to the property appraiser.

21 (c) The petition shall state the approximate time
22 anticipated by the taxpayer to present and argue his or her
23 petition before the board.

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

1 be filed at any time during the taxable year on or before the
2 30th day following the mailing of the notice by the property
3 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
4 196.193 or notice by the tax collector under s. 197.253.

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

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

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

29 (4)(a) At least 10 days before the hearing, the
30 petitioner shall provide to the property appraiser a list of
31 evidence to be presented at the hearing, together with copies

1 of all documentation to be considered by the value adjustment
2 board and a summary of evidence to be presented by witnesses.

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

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

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

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

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

22 194.032 Hearing purposes; timetable.--

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

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

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

21 194.035 Special masters; property evaluators.--

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

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

1 ~~years' experience in property valuation.~~ A special master
2 need not be a resident of the county in which he or she
3 serves. No special master shall be permitted to represent a
4 person before the board in any tax year during which he or she
5 has served that board as a special master. The board shall
6 appoint such masters from the list so compiled prior to
7 convening of the board. The expense of hearings before
8 special masters and any compensation of special masters shall
9 be borne three-fifths by the board of county commissioners and
10 two-fifths by the school board.

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

13 195.062 Manual of instructions.--

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

18 (a) Rules and regulations.

19 (b) Standard measures of value.

20 (c) Forms and instructions relating to the use of
21 forms and maps.

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

28 Guidelines may be updated annually to incorporate new market
29 data, which may be in tabular form. Such new data may be
30 incorporated into the guidelines on the approval of the
31 executive director if after notice in substantial conformity

1 with s. 120.54 there is no objection filed with the department
2 within 45 days, and the procedures set forth in s. 120.54 do
3 not apply.

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

6 197.182 Department of Revenue to pass upon and order
7 refunds.--

8 (1)

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

17 (f) If the taxpayer contacts the property appraiser
18 first, the property appraiser shall refer the taxpayer to the
19 tax collector.

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

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

31

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

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

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

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

26 Section 7. Section 200.069, Florida Statutes, is
27 amended to read:

28 200.069 Notice of proposed property taxes and non-ad
29 valorem assessments.--Pursuant to s. 200.065(2)(b), the
30 property appraiser, in the name of the taxing authorities and
31 local governing boards levying non-ad valorem assessments

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

29 (1) The notice shall read:

30
31 NOTICE OF PROPOSED PROPERTY TAXES

1 DO NOT PAY--THIS IS NOT A BILL

2

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

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

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

12

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

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

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

31

1 (a) In the first column, a brief, commonly used name
2 for the taxing authority or its governing body. The entry in
3 the first column for the levy required pursuant to s.
4 236.02(6) shall be "By State Law." The entry for other
5 operating school district levies shall be "By Local Board."
6 Both school levy entries shall be indented and preceded by the
7 notation "Public Schools:". For each voted levy for debt
8 service, the entry shall be "Voter Approved Debt Payments."

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

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

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

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

29 (f) For special assessments collected utilizing the ad
30 valorem method pursuant to s. 197.363, the previous year's
31 assessment amount shall be added to the ad valorem taxes shown

1 in the second and fifth columns, and the amount proposed to be
2 imposed for the current year shall be added to the ad valorem
3 taxes shown in the third column.

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

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

22 (7) The notice shall further show a brief legal
23 description of the property and the name and mailing address
24 of the owner of record.

25 (8) The notice shall further read:

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

ENROLLED

2002 Legislature

CS for CS for SB 1360, 2nd Engrossed

1 Your Property

2 Value This

3 Year \$..... \$..... \$..... \$.....

4

5 If you feel that the market value of your property is
6 inaccurate or does not reflect fair market value, or if you
7 are entitled to an exemption that is not reflected above,
8 contact your county property appraiser at ...(phone number)...
9 or ...(location)....

10 If the property appraiser's office is unable to resolve
11 the matter as to market value or an exemption, you may file a
12 petition for adjustment with the Value Adjustment Board.
13 Petition forms are available from the county property
14 appraiser and must be filed ON OR BEFORE ...(date)....

15

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

17

18 EXPLANATION

19

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

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

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

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

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

30 This column shows what your taxes will be this year IF EACH
31 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.

1 These amounts are based on last year's budgets and your
2 current assessment. The difference between columns 2 and 3 is
3 the tax change proposed by each local taxing authority and is
4 NOT the result of higher assessments.

5 ASSESSED VALUE means:

6 For homestead property: value as limited by the State
7 Constitution;

8 For agricultural and similarly assessed property:
9 classified use value;

10 For all other property: market value.

11

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

16

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

22 (10)~~(11)~~ The bottom portion of the notice shall
23 further read in bold, conspicuous print:

24

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

1
2 (11)~~(12)~~(a) If requested by the local governing board
3 levying non-ad valorem assessments and agreed to by the
4 property appraiser, the notice specified in this section may
5 contain a notice of proposed or adopted non-ad valorem
6 assessments. If so agreed, the notice shall be titled:

7
8 NOTICE OF PROPOSED PROPERTY TAXES
9 AND PROPOSED OR ADOPTED
10 NON-AD VALOREM ASSESSMENTS
11 DO NOT PAY--THIS IS NOT A BILL
12

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

20 1. There must be subheading for columns listing the
21 levying local governing board, with corresponding assessment
22 rates expressed in dollars and cents per unit of assessment,
23 and the associated assessment amount.

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

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

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

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

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

9 Section 8. Paragraph (c) of subsection (2) of section
10 163.387, Florida Statutes, is amended to read:

11 163.387 Redevelopment trust fund.--

12 (2)

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

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

17 2. A special district for which the sole available
18 source of revenue ~~of which~~ the district has the authority to
19 levy is ad valorem taxes at the time an ordinance is adopted
20 under this section. However, revenues or aid that may be
21 dispensed or appropriated to a district as defined in s.
22 388.011 at the discretion of an entity other than such
23 district shall not be deemed available.

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

27 4. A neighborhood improvement district created under
28 the Safe Neighborhoods Act.

29 5. A metropolitan transportation authority.

30 6. A water management district created under s.
31 373.069.

1 Section 9. Section 193.092, Florida Statutes, is
2 amended to read:

3 193.092 Assessment of property for back taxes.--

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

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

29 (2) ~~The provisions of~~ This section applies ~~shall apply~~
30 to property of every class and kind upon which ad valorem tax
31

1 is assessable by any state or county authority under the laws
2 of the state.

3 Section 10. Paragraph (b) of subsection (1) of section
4 196.161, Florida Statutes, is amended to read:

5 196.161 Homestead exemptions; lien imposed on property
6 of person claiming exemption although not a permanent
7 resident.--

8 (1)

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

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

30 200.065 Method of fixing millage.--

31

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

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

22 420.5093 State Housing Tax Credit Program.--

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

1 proceeds received because the property is in the program shall
2 be included in the valuation.

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

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

15 420.5099 Allocation of the low-income housing tax
16 credit.--

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

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

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

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

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

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

27 193.461 Agricultural lands; classification and
28 assessment; mandated eradication or quarantine program.--

29 (3)

30 (e) Notwithstanding the provisions of paragraph (a),
31 land that has received an agricultural classification from the

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

17 Section 16. Section 197.1722, Florida Statutes, is
18 created to read:

19 197.1722 Real property taxes; limited waiver of
20 mandatory charge.--

21 (1)(a) For taxes due for the 2001 tax year only, and
22 limited to the time in which a taxpayer on application has a
23 demonstrable inability to pay arising from a contraction in
24 business income of 25 percent or more in the 6-month period
25 commencing September 2001, as compared to the same period in
26 2000, a tax collector may extend the date of tax certificate
27 sales by 30 days and may waive the 3-percent minimum mandatory
28 charges and an additional 30 days' interest under s. 197.172,
29 subject to the provisions of this section.

30 (b) The program must be available, upon application to
31 the board of county commissioners, to each real property

1 taxpayer whose real property taxes exceed \$10,000, for
2 property defined in s. 159.27(11) and (12).

3 (2)(a) The board of county commissioners shall require
4 each taxpayer who requests to participate in the program to
5 submit an application on a form prescribed by the Department
6 of Revenue which, at a minimum, must include the name,
7 address, description of the property subject to real property
8 taxes, the reason for the inability to pay, and the amount of
9 the real property taxes owed by the taxpayer.

10 (b) After a taxpayer submits the required application,
11 the board of county commissioners may implement the waiver at
12 their discretion, by ordinance, upon a majority vote in favor
13 of such waiver. At the time the waiver is considered, the
14 board of county commissioners shall consider a taxpayer's
15 ability to pay over the time period of the waiver.

16 (c) If the board of county commissioners implements
17 the waiver, the 3-percent minimum mandatory charge under s.
18 197.172 for delinquent taxes paid prior to the sale of a tax
19 certificate shall not apply. Further, the taxpayer shall be
20 permitted to redeem a tax certificate within 90 days after
21 April 1 without being subject to the 3-percent minimum
22 mandatory charge under s. 197.172 and any tax certificate sold
23 shall be subject to correction accordingly.

24 (3) Any person, firm, or corporation which desires the
25 relief in subsection (2) shall, in the year the relief is
26 desired to take effect, file a written request with the board
27 of county commissioners. The request shall request the
28 adoption of an ordinance granting the applicant a relief
29 pursuant to this section and shall include the following
30 information:

31 (a) The name and location of the business.

1 (b) A description of the property for which relief is
2 requested.

3 (c) Proof, to the satisfaction of the board of county
4 commissioners, that the applicant is a business as described
5 in this section.

6 (d) Other information deemed necessary by the
7 department.

8 (4) Before the board of county commissioners takes
9 action on the application, the board shall deliver a copy of
10 the application to the tax collector of the county.

11 (5) The board of county commissioners shall determine
12 whether the property for which relief is requested under this
13 section is a business as described in this section, which
14 determination the county shall also affix to the face of the
15 application forwarded by the tax collector. Upon request by
16 the county, the department, property appraiser, and tax
17 collector shall provide such information as may be available
18 to assist the board in making such determination.

19 (6) An ordinance granting a relief under this section
20 shall be adopted in the same manner as any other ordinance of
21 the county and shall include:

22 (a) The name and address of the business to which the
23 relief is granted.

24 (b) The year for which the relief will remain in
25 effect.

26 (c) A finding that the business named in the ordinance
27 meets the requirements of this section.

28 (7) This section is repealed April 1, 2003.

29 Section 17. There is appropriated from the General
30 Revenue Fund to the Department of Revenue the sum of \$45,000
31 for the purpose of reimbursing counties for the cost of using

1 special masters as provided in section 194.035, Florida
2 Statutes, as amended by this act.

3 Section 18. This act shall take effect January 1,
4 2003.

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