

567-189AXA-32

Bill No. HB 1941

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Wallace offered the following:

Amendment (with title amendment)

Remove: everything after the enacting clause,

and insert:

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

192.0105 Taxpayer rights.--There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015.The

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

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

15 (b) The right to notification of a public hearing on
 16 each taxing authority's tentative budget and proposed millage
 17 rate and advertisement of a public hearing to finalize the
 18 budget and adopt a millage rate (see s. 200.065(2)(c) and
 19 (d)).

20 (c) The right to advertised notice of the amount by
 21 which the tentatively adopted millage rate results in taxes
 22 that exceed the previous year's taxes (see s. 200.065(2)(d)
 23 and (3)). The right to notification by first-class mail of a
 24 comparison of the amount of the taxes to be levied from the
 25 proposed millage rate under the tentative budget change,
 26 compared to the previous year's taxes, and also compared to
 27 the taxes that would be levied if no budget change is made
 28 (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).

29 (d) The right that the adopted millage rate will not
 30 exceed the tentatively adopted millage rate. If the tentative
 31 rate exceeds the proposed rate, each taxpayer shall be mailed

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1 notice comparing his or her taxes under the tentatively
2 adopted millage rate to the taxes under the previously
3 proposed rate, before a hearing to finalize the budget and
4 adopt millage (see s. 200.065(2)(d)).

5 (e) The right to be sent notice by first-class mail of
6 a non-ad valorem assessment hearing at least 20 days before
7 the hearing with pertinent information, including the total
8 amount to be levied against each parcel. All affected property
9 owners have the right to appear at the hearing and to file
10 written objections with the local governing board (see s.
11 197.3632(4)(b) and (c) and (10)(b)2.b.).

12 (f) The right of an exemption recipient to be sent a
13 renewal application for that exemption, the right to a receipt
14 for homestead exemption claim when filed, and the right to
15 notice of denial of the exemption (see ss. 196.011(6),
16 196.131(1), 196.151, and 196.193(1)(c) and (5)).

17 (g) The right, on property determined not to have been
18 entitled to homestead exemption in a prior year, to notice of
19 intent from the property appraiser to record notice of tax
20 lien and the right to pay tax, penalty, and interest before a
21 tax lien is recorded for any prior year (see s.
22 196.161(1)(b)).

23 (h) The right to be informed during the tax collection
24 process, including: notice of tax due; notice of back taxes;
25 notice of late taxes and assessments and consequences of
26 nonpayment; opportunity to pay estimated taxes and non-ad
27 valorem assessments when the tax roll will not be certified in
28 time; notice when interest begins to accrue on delinquent
29 provisional taxes; notice of the right to prepay estimated
30 taxes by installment; a statement of the taxpayer's estimated
31 tax liability for use in making installment payments; and

1 notice of right to defer taxes and non-ad valorem assessments
2 on homestead property (see ss. 197.322(3), 197.3635, 197.343,
3 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
4 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

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

12 (j) The right to be mailed notice when a petition has
13 been filed with the court for an order to seize and sell
14 property and the right to be mailed notice, and to be served
15 notice by the sheriff, before the date of sale, that
16 application for tax deed has been made and property will be
17 sold unless back taxes are paid (see ss. 197.413(5),
18 197.502(4)(a), and 197.522(1)(a) and (2)).

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

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

24 (a) The right to an informal conference with the
25 property appraiser to present facts the taxpayer considers to
26 support changing the assessment and to have the property
27 appraiser present facts supportive of the assessment upon
28 proper request of any taxpayer who objects to the assessment
29 placed on his or her property (see s. 194.011(2)).

30 (b) The right to petition the value adjustment board
31 over objections to assessments, denial of exemption, denial of

1 agricultural classification, denial of historic
2 classification, denial of high-water recharge classification,
3 disapproval of tax deferral, and any penalties on deferred
4 taxes imposed for incorrect information willfully filed.
5 Payment of estimated taxes does not preclude the right of the
6 taxpayer to challenge his or her assessment (see ss.
7 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
8 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),
9 197.301(2), and 197.2301(11)).

10 (c) The right to file a petition for exemption or
11 agricultural classification with the value adjustment board
12 when an application deadline is missed, upon demonstration of
13 particular extenuating circumstances for filing late (see ss.
14 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

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

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

21 (f) The right, in value adjustment board proceedings,
22 to have all evidence presented and considered at a public
23 hearing at the scheduled time, to be represented by an
24 attorney or agent, to have witnesses sworn and cross-examined,
25 and to examine property appraisers or evaluators employed by
26 the board who present testimony (see ss. 194.034(1)(a) and (c)
27 and (4), and 194.035(2)).

28 (g) The right to be mailed a timely written decision
29 by the value adjustment board containing findings of fact and
30 conclusions of law and reasons for upholding or overturning
31 the determination of the property appraiser, and the right to

1 advertised notice of all board actions, including appropriate
2 narrative and column descriptions, in brief and nontechnical
3 language (see ss. 194.034(2) and 194.037(3)).

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

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

12 (3) THE RIGHT TO REDRESS.--

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

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

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

31 (d) The right to a refund when overpayment of taxes

1 has been made under specified circumstances (see ss.
2 193.1145(8)(e) and 197.182(1)).

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

6 (f) The right to redeem real property and redeem tax
7 certificates at any time before a tax deed is issued, and the
8 right to have tax certificates canceled if sold where taxes
9 had been paid or if other error makes it void or correctable.
10 Property owners have the right to be free from contact by a
11 certificateholder for 2 years (see ss. 197.432(14) and (15),
12 197.442(1), 197.443, and 197.472(1) and (7)).

13 (g) The right of the taxpayer, property appraiser, tax
14 collector, or the department, as the prevailing party in a
15 judicial or administrative action brought or maintained
16 without the support of justiciable issues of fact or law, to
17 recover all costs of the administrative or judicial action,
18 including reasonable attorney's fees, and of the department
19 and the taxpayer to settle such claims through negotiations
20 (see ss. 57.105 and 57.111).

21 (4) THE RIGHT TO CONFIDENTIALITY.--

22 (a) The right to have information kept confidential,
23 including federal tax information, ad valorem tax returns,
24 social security numbers, all financial records produced by the
25 taxpayer, Form DR-219 returns for documentary stamp tax
26 information, and sworn statements of gross income, copies of
27 federal income tax returns for the prior year, wage and
28 earnings statements (W-2 forms), and other documents (see ss.
29 192.105, 193.074, 193.114(6), 195.027(3) and (6), and
30 196.101(4)(c)).

31 (b) The right to limiting access to a taxpayer's

1 records by a property appraiser, the Department of Revenue,
2 and the Auditor General only to those instances in which it is
3 determined that such records are necessary to determine either
4 the classification or the value of taxable nonhomestead
5 property (see s. 195.027(3)).

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

9 194.011 Assessment notice; objections to
10 assessments.--

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

18 (a) The property appraiser shall have available and
19 shall distribute forms prescribed by the Department of Revenue
20 on which the petition shall be made. Such petition shall be
21 sworn to by the petitioner.

22 (b) The completed petition shall be filed with the
23 clerk of the value adjustment board of the county, who shall
24 acknowledge receipt thereof and promptly furnish a copy
25 thereof to the property appraiser.

26 (c) The petition shall state the approximate time
27 anticipated by the taxpayer to present and argue his or her
28 petition before the board.

29 (d) The petition may be filed, as to valuation issues,
30 at any time during the taxable year on or before the 25th day
31 following the mailing of notice by the property appraiser as

1 provided in subsection (1). With respect to an issue
2 involving the denial of an exemption, an agricultural or
3 high-water recharge classification application, an application
4 for classification as historic property used for commercial or
5 certain nonprofit purposes, or a deferral, the petition must
6 be filed at any time during the taxable year on or before the
7 30th day following the mailing of the notice by the property
8 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
9 196.193 or notice by the tax collector under s. 197.253.

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

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

28 (g) The individual, agent, or legal entity that signs
29 the petition becomes an agent of the taxpayer for the purpose
30 of serving process to obtain personal jurisdiction over the
31 taxpayer for the entire value adjustment board proceedings,

1 including any appeals of a board decision by the property
2 appraiser pursuant to s. 194.036.

3 (4)(a) At least 10 days before the hearing, the
4 petitioner shall provide to the property appraiser a list of
5 evidence to be presented at the hearing, together with copies
6 of all documentation to be considered by the value adjustment
7 board and a summary of evidence to be presented by witnesses,
8 and shall mail a copy of same to the value adjustment board.

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

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

21 (a) That if the petition is not fully complete, the
22 property appraiser shall notify the petitioner of the
23 deficiency and specify what information will be required for
24 the property appraiser to consider the petition complete;

25 (b) Procedures for the exchange of information and
26 evidence by the property appraiser and the petitioner
27 consistent with s. 194.032; and

28 (c) That the value adjustment board hold an
29 organizational meeting for the purpose of making these
30 procedures available to petitioners.

31 Section 3. Subsection (2) of section 194.032, Florida

1 Statutes, is amended to read:

2 194.032 Hearing purposes; timetable.--

3 (2) The clerk of the governing body of the county
4 shall prepare a schedule of appearances before the board based
5 on petitions timely filed with him or her. The clerk shall
6 notify each petitioner of the scheduled time of his or her
7 appearance no less than 20 ±5 calendar days prior to the day
8 of such scheduled appearance. Upon receipt of this
9 notification, the petitioner shall have the right to
10 reschedule the hearing a single time by submitting to the
11 clerk of the governing body of the county a written request to
12 reschedule, no less than 5 calendar days before the day of the
13 originally scheduled hearing.A copy of the property record
14 card containing relevant information used in computing the
15 taxpayer's current assessment shall be included with such
16 notice, if said card was requested by the taxpayer. Such
17 request shall be made by checking an appropriate box on the
18 petition form. No petitioner shall be required to wait for
19 more than 4 hours from the scheduled time; and, if his or her
20 petition is not heard in that time, the petitioner may, at his
21 or her option, report to the chairperson of the meeting that
22 he or she intends to leave; and, if he or she is not heard
23 immediately, the petitioner's administrative remedies will be
24 deemed to be exhausted, and he or she may seek further relief
25 as he or she deems appropriate. Failure on three occasions
26 with respect to any single tax year to convene at the
27 scheduled time of meetings of the board shall constitute
28 grounds for removal from office by the Governor for neglect of
29 duties.

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

1 194.035 Special masters; property evaluators.--
2 (1) In counties having a population of more than
3 75,000, the board shall ~~is authorized to~~ appoint special
4 masters for the purpose of taking testimony and making
5 recommendations to the board, which recommendations the board
6 may act upon without further hearing. Such special masters
7 may not be elected or appointed officials or employees of the
8 county but shall be selected from a list of those qualified
9 individuals who are willing to serve as special masters.
10 Employees and elected or appointed officials of a taxing
11 jurisdiction or of the state may not serve as special masters.
12 The clerk of the board shall annually notify such individuals
13 or their professional associations to make known to them that
14 opportunities to serve as special masters exist. The
15 Department of Revenue shall provide a list of qualified
16 special masters to any county with a population of 75,000 or
17 less. Subject to appropriation, the department shall
18 reimburse counties with a population of 75,000 or less for
19 payments made to special masters appointed for the purpose of
20 taking testimony and making recommendations to the value
21 adjustment board pursuant to s. 194.035. The department shall
22 establish a reasonable range for payments per case to special
23 masters based on such payments in other counties. Requests
24 for reimbursement of payments outside this range shall be
25 justified by the county. If the total of all requests for
26 reimbursement in any year exceeds the amount available
27 pursuant to this section, payments to all counties shall be
28 prorated accordingly. A special master appointed to hear
29 issues of exemptions and classifications shall be a member of
30 The Florida Bar with no less than 5 years' experience in the
31 area of ad valorem taxation. A special master appointed to

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

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

24 195.062 Manual of instructions.--

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

29 (a) Rules and regulations.

30 (b) Standard measures of value.

31 (c) Forms and instructions relating to the use of

1 forms and maps.

2

3 Consistent with s. 195.032, the standard measures of value
4 shall be adopted in general conformity with the procedures set
5 forth in s. 120.54, but shall not have the force or effect of
6 such rules and shall be used only to assist tax officers in
7 the assessment of property as provided by s. 195.002.

8 Guidelines may be updated annually to incorporate new market
9 data, which may be in tabular form. Such new data may be
10 incorporated into the guidelines on the approval of the
11 executive director if after notice in substantial conformity
12 with s. 120.54 there is no objection filed with the department
13 within 45 days, and the procedures set forth in s. 120.54 do
14 not apply.

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

17 197.182 Department of Revenue to pass upon and order
18 refunds.--

19 (1)

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

28 (f) If the taxpayer contacts the property appraiser
29 first, the property appraiser shall refer the taxpayer to the
30 tax collector.

31 (g) If a correction to the roll by the property

1 appraiser is required as a condition for the refund, the tax
2 collector shall, within 30 days, advise the property appraiser
3 of the taxpayer's application for a refund and forward the
4 application to the property appraiser.

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

11 (i) If the refund is not one that can be directly
12 acted upon by the tax collector, for which an order from the
13 department is required, the tax collector shall forward the
14 claim for refund to the department upon receipt of the
15 correction from the property appraiser or 30 days after the
16 claim for refund, whichever occurs first. This provision does
17 not apply to corrections resulting in refunds of less than
18 \$400, which the tax collector shall make directly, without
19 order from the department, and from undistributed funds, and
20 may make without approval of the various taxing authorities.

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

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

1 (1) In computing any time period under this section,
2 when the last day of the period is a Saturday, Sunday, or
3 legal holiday, the period is to be extended to the next
4 working day.

5 Section 7. Section 200.069, Florida Statutes, is
6 amended to read:

7 200.069 Notice of proposed property taxes and non-ad
8 valorem assessments.--Pursuant to s. 200.065(2)(b), the
9 property appraiser, in the name of the taxing authorities and
10 local governing boards levying non-ad valorem assessments
11 within his or her jurisdiction and at the expense of the
12 county, shall prepare and deliver by first-class mail to each
13 taxpayer to be listed on the current year's assessment roll a
14 notice of proposed property taxes, which notice shall contain
15 the elements and use the format provided in ~~be in~~
16 ~~substantially~~ the following form. Notwithstanding the
17 provisions of s. 195.022, no county officer shall use a form
18 other than that provided herein ~~by the department for this~~
19 ~~purpose, except as provided in s. 200.065(13).~~ The Department
20 of Revenue may adjust the spacing and placement on the form of
21 the elements listed in this section as it considers necessary
22 based on changes in conditions necessitated by various taxing
23 authorities. If the elements are in the order listed, the
24 placement of the listed columns may be varied at the
25 discretion and expense of the property appraiser, and the
26 property appraiser may use printing technology and devices to
27 complete the form, the spacing, and the placement of the
28 information in the columns. A county officer may use a form
29 other than that provided by the department for purposes of
30 this part, but only if his or her office pays the related
31 expenses and he or she obtains prior written permission from

1 the executive director of the department; however, a county
 2 officer may not use a form the substantive content of which is
 3 at variance with the form prescribed by the department. The
 4 county officer may continue to use such an approved form until
 5 the law that specifies the form is amended or repealed or
 6 until the officer receives written disapproval from the
 7 executive director.

8 (1) The notice shall read:

9
 10 NOTICE OF PROPOSED PROPERTY TAXES

11 DO NOT PAY--THIS IS NOT A BILL

12
 13 The taxing authorities which levy property taxes
 14 against your property will soon hold PUBLIC HEARINGS to adopt
 15 budgets and tax rates for the next year.

16 The purpose of these PUBLIC HEARINGS is to receive
 17 opinions from the general public and to answer questions on
 18 the proposed tax change and budget PRIOR TO TAKING FINAL
 19 ACTION.

20 Each taxing authority may AMEND OR ALTER its proposals
 21 at the hearing.

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

31 (3) There shall be under each column heading an entry

1 for the county; the school district levy required pursuant to
 2 s. 236.02(6); other operating school levies; the municipality
 3 or municipal service taxing unit or units in which the parcel
 4 lies, if any; the water management district levying pursuant
 5 to s. 373.503; the independent special districts in which the
 6 parcel lies, if any; and for all voted levies for debt service
 7 applicable to the parcel, if any.

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

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

18 (b) In the second column, the gross amount of ad
 19 valorem taxes levied against the parcel in the previous year.
 20 If the parcel did not exist in the previous year, the second
 21 column shall be blank.

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

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

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

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

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

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

31 (7) The notice shall further show a brief legal

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1 description of the property and the name and mailing address
2 of the owner of record.

3 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
7 Your Property				
8 Value Last				
9 Year	\$.....	\$.....	\$.....	\$.....
10 Your Property				
11 Value This				
12 Year	\$.....	\$.....	\$.....	\$.....

14 If you feel that the market value of your property is
15 inaccurate or does not reflect fair market value, contact your
16 county property appraiser at ...(phone number)... or
17 ...(location)....

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

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

26 EXPLANATION

28 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"
29 This column shows the taxes that applied last year to your
30 property. These amounts were based on budgets adopted last
31 year and your property's previous taxable value.

1 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"
 2 This column shows what your taxes will be this year under the
 3 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 4 proposal is NOT final and may be amended at the public
 5 hearings shown on the front side of this notice.

6 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
 7 This column shows what your taxes will be this year IF EACH
 8 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
 9 These amounts are based on last year's budgets and your
 10 current assessment. The difference between columns 2 and 3 is
 11 the tax change proposed by each local taxing authority and is
 12 NOT the result of higher assessments.

13 ASSESSED VALUE means:

14 For homestead property: value as limited by the State
 15 Constitution;

16 For agricultural and similarly assessed property:
 17 classified use value;

18 For all other property: market value.
 19

20 *Note: Amounts shown on this form do NOT reflect early payment
 21 discounts you may have received or may be eligible to receive.
 22 (Discounts are a maximum of 4 percent of the amounts shown on
 23 this form.)
 24

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

30 (10)~~(11)~~ The bottom portion of the notice shall
 31 further read in bold, conspicuous print:

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

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

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

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

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

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

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

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

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

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

17 Section 8. Paragraph (c) of subsection (2) of section
18 163.387, Florida Statutes, is amended to read:

19 163.387 Redevelopment trust fund.--

20 (2)

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

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

25 2. A special district for which the sole available
26 source of revenue of which the district has the authority to
27 levy is ad valorem taxes at the time an ordinance is adopted
28 under this section. However, revenues or aid that may be
29 dispensed or appropriated to a district as defined in s.
30 388.011 at the discretion of an entity other than such
31 district shall not be deemed available.

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

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

6 5. A metropolitan transportation authority.

7 6. A water management district created under s.
8 373.069.

9 7. A fire control district created and operating
10 pursuant to chapter 191 or a special act.

11 Section 9. Section 193.092, Florida Statutes, is
12 amended to read:

13 193.092 Assessment of property for back taxes.--

14 (1) When it shall appear that any ad valorem tax might
15 have been lawfully assessed or collected upon any property in
16 the state, but that such tax was not lawfully assessed or
17 levied, and has not been collected for any year within a
18 period of 3 years next preceding the year in which it is
19 ascertained that such tax has not been assessed, or levied, or
20 collected, then the officers authorized shall make the
21 assessment of taxes upon such property in addition to the
22 assessment of such property for the current year, and shall
23 assess the same separately for such property as may have
24 escaped taxation at and upon the basis of valuation applied to
25 such property for the year or years in which it escaped
26 taxation, noting distinctly the year when such property
27 escaped taxation and such assessment shall have the same force
28 and effect as it would have had if it had been made in the
29 year in which the property shall have escaped taxation, and
30 taxes shall be levied and collected thereon in like manner and
31 together with taxes for the current year in which the

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1 assessment is made. But no property shall be assessed for
2 more than 3 years' arrears of taxation, and all property so
3 escaping taxation shall be subject to such taxation to be
4 assessed in whomsoever's hands or possession the same may be
5 found, except that property acquired by a bona fide purchaser
6 who was without knowledge of the escaped taxation shall not be
7 subject to assessment for taxes for any time prior to the time
8 of such purchase, but it is the duty of the property appraiser
9 making such assessment to serve upon the previous owner a
10 notice of intent to record in the public records of the county
11 a notice of tax lien against any property owned by that person
12 in the county. Any property owned by such previous owner which
13 is situated in this state is subject to the lien of such
14 assessment in the same manner as a recorded judgment. Before
15 any such lien may be recorded, the owner so notified must be
16 given 30 days to pay the taxes, penalties, and interest. Once
17 recorded such lien may be recorded in any county in this state
18 and shall constitute a lien on any property of such person in
19 such county in the same manner as a recorded judgment, and may
20 be enforced by the tax collector using all remedies pertaining
21 to same; provided, that the county property appraiser shall
22 not assess any lot or parcel of land certified or sold to the
23 state for any previous years unless such lot or parcel of
24 lands so certified or sold shall be included in the list
25 furnished by the Comptroller to the county property appraiser
26 as provided by law; provided, if real or personal property be
27 assessed for taxes, and because of litigation delay ensues and
28 the assessment be held invalid the taxing authorities, may
29 reassess such property within the time herein provided after
30 the termination of such litigation; provided further, that
31 personal property acquired in good faith by purchase shall not

1 be subject to assessment for taxes for any time prior to the
 2 time of such purchase, but the individual or corporation
 3 liable for any such assessment shall continue personally
 4 liable for same. As used in this subsection, the term "bona
 5 fide purchaser" means a purchaser for value, in good faith,
 6 before certification of such assessment of back taxes to the
 7 tax collector for collection.

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

12 Section 10. Paragraph (b) of subsection (1) of section
 13 196.161, Florida Statutes, is amended to read:

14 196.161 Homestead exemptions; lien imposed on property
 15 of person claiming exemption although not a permanent
 16 resident.--

17 (1)

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

1 omission by the property appraiser, the person improperly
2 receiving the exemption shall not be assessed penalty and
3 interest. Before any such lien may be filed, the owner so
4 notified must be given 30 days to pay the taxes, penalties,
5 and interest.

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

8 200.065 Method of fixing millage.--

9 (13)(a) If the notice of proposed property taxes
10 mailed to taxpayers under this section contains an error, the
11 property appraiser, in lieu of mailing a corrected notice to
12 all taxpayers, may correct the error by mailing a short form
13 of the notice to those taxpayers affected by the error and its
14 correction. The notice shall be prepared by the property
15 appraiser at the expense of the taxing authority which caused
16 the error or at the property appraiser's expense if he or she
17 caused the error. The form of the notice must be approved by
18 the executive director of the Department of Revenue or the
19 executive director's designee. If the error involves only the
20 date and time of the public hearings required by this section,
21 the property appraiser, with the permission of the taxing
22 authority affected by the error, may correct the error by
23 advertising the corrected information in a newspaper of
24 general circulation in the county as provided in subsection
25 (3).

26 Section 12. Subsection (5) of section 420.5093,
27 Florida Statutes, is amended, present subsection (6) of said
28 section is renumbered as subsection (7), and a new subsection
29 (6) is added to said section, to read:

30 420.5093 State Housing Tax Credit Program.--

31 (5) For purposes of implementing this program and

1 assessing the property for ad valorem taxation under s.
 2 193.011, neither the tax credits nor financing generated by
 3 tax credits shall be considered as income to the property, and
 4 the actual rental income from rent-restricted units in a state
 5 housing tax credit development shall be recognized by the
 6 property appraiser. In considering or using the market or cost
 7 approaches under s. 193.011, neither the costs paid for by tax
 8 credits nor the costs paid for by additional financing
 9 proceeds received because the property is in the program shall
 10 be included in the valuation.

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

19 Section 13. Subsection (5) of section 420.5099,
 20 Florida Statutes, is amended, present subsection (6) of said
 21 section is renumbered as subsection (7), and a new subsection
 22 (6) is added to said section, to read:

23 420.5099 Allocation of the low-income housing tax
 24 credit.--

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

1 the market or cost approaches under s. 193.011, neither the
2 costs paid for by tax credits nor the costs paid for by
3 additional financing proceeds received because the property is
4 in the program shall be included in the valuation.

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

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

15 197.552 Tax deeds.--All tax deeds shall be issued in
16 the name of a county and shall be signed by the clerk of the
17 county. The deed shall be witnessed by two witnesses, the
18 official seal shall be attached thereto, and the deed shall be
19 acknowledged or proven as other deeds. Except as specifically
20 provided in this chapter, no right, interest, restriction, or
21 other covenant shall survive the issuance of a tax deed,
22 except that a lien of record held by a municipal or county
23 governmental unit, special district, or community development
24 district, when such lien is not satisfied as of the
25 disbursement of proceeds of sale under the provisions of s.
26 197.582, shall survive the issuance of a tax deed. The
27 charges by the clerk shall be as provided in s. 28.24. Tax
28 deeds issued to a purchaser of land for delinquent taxes shall
29 be in the form prescribed by the department. All deeds issued
30 pursuant to this section shall be prima facie evidence of the
31 regularity of all proceedings from the valuation of the lands

1 to the issuance of the deed, inclusive.

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

4 193.461 Agricultural lands; classification and
5 assessment; mandated eradication or quarantine program.--

6 (3)

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

25 Section 16. There is appropriated from the General
26 Revenue Fund to the Department of Revenue the sum of \$45,000
27 for the purpose of reimbursing counties for the cost of using
28 special masters as provided in s. 194.035, Florida Statutes,
29 as amended by this act.

30 Section 17. This act shall take effect January 1,
31 2003.

1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 Remove: the entire title,

4

5 and insert:

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A bill to be entitled

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An act relating to property tax administration;

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amending s. 192.0105, F.S.; providing an

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additional right to know the amount of special

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district taxes; amending s. 194.011, F.S.;

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authorizing the Department of Revenue to

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prescribe the form of a petition to the value

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adjustment board; providing a timeline for the

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exchange of information and uniform procedures

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for value adjustment board hearings; amending

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s. 194.032, F.S.; authorizing a petitioner to

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reschedule a hearing under certain

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circumstances; amending s. 194.035, F.S.;

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limiting counties authorized to appoint special

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masters; prohibiting certain persons from

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serving as a special master; requiring the

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Department of Revenue to provide certain

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counties with lists of qualified special

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masters; providing for reimbursement of

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payments to special masters under certain

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circumstances; providing procedures and

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requirements for reimbursements; specifying

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qualifications for special masters; amending s.

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195.062, F.S.; authorizing the Department of

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Revenue to update the guidelines for tangible

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personal property assessment upon the approval

1 of the executive director; amending s. 197.182,
2 F.S.; establishing procedures and timelines for
3 approval or denial of property tax refund
4 claims; amending s. 200.069, F.S.; providing
5 that the Department of Revenue may adjust the
6 placement of required information on
7 Truth-In-Millage forms; amending s. 163.387,
8 F.S.; revising certain criteria for exempting
9 certain public bodies or taxing authorities
10 from requirements to appropriate certain
11 amounts to the Redevelopment Trust Fund;
12 including certain fire control districts within
13 the exemption; amending s. 193.092, F.S.;

14 providing an exception to the requirement for
15 assessing taxes to a current owner of property
16 that has previously escaped taxation; amending
17 s. 196.161, F.S.; providing a waiver of penalty
18 and interest in specified instances wherein a
19 taxpayer erroneously receives a homestead tax
20 exemption; amending s. 200.065, F.S.; revising
21 the procedure by which a property appraiser may
22 correct an error in notices of proposed taxes;
23 amending s. 420.5093, F.S.; prescribing how
24 property in the State Housing Tax Credit
25 Program shall be assessed; amending s.
26 420.5099, F.S.; prescribing how rent-restricted
27 units in a low-income tax credit development
28 shall be assessed; amending s. 197.552, F.S.;

29 providing for survival of special district or
30 community development district liens; amending
31 s. 193.461, F.S.; providing that property that

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1 has received an agricultural classification is
2 entitled to such classification until
3 agricultural use is abandoned; providing an
4 exception under certain circumstances;
5 providing an appropriation; providing an
6 effective date.
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