

By the Committee on Fiscal Policy & Resources and
Representative Wallace

1 A bill to be entitled
2 An act relating to property tax administration;
3 amending s. 195.062, F.S.; authorizing the
4 Department of Revenue to update certain
5 guidelines for tangible personal property
6 assessment; authorizing incorporation of
7 certain information into the guidelines under
8 certain circumstances; specifying
9 nonapplication of certain administrative
10 procedures; amending s. 197.182, F.S.;
11 establishing procedures and time periods for
12 approval or denial of property tax refund
13 claims; providing duties of the department,
14 property appraiser, and tax collector; amending
15 s. 200.069, F.S.; revising and clarifying
16 requirements for the notice of proposed
17 property taxes and non-ad valorem assessments;
18 authorizing the department to adjust the
19 placement of required information on certain
20 forms; providing an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

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

26 195.062 Manual of instructions.--

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

31 (a) Rules and regulations.

1 (b) Standard measures of value.

2 (c) Forms and instructions relating to the use of
3 forms and maps.

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

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

17 Section 2. Paragraphs (e), (f), (g), (h), (i), (j),
18 (k), and (l) are added to subsection (1) of section 197.182,
19 Florida Statutes, to read:

20 197.182 Department of Revenue to pass upon and order
21 refunds.--

22 (1)

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

31

1 (f) If the taxpayer contacts the property appraiser
2 first, the property appraiser shall refer the taxpayer to the
3 tax collector.

4 (g) If a correction to the roll by the property
5 appraiser is required as a condition for the refund, the tax
6 collector shall, within 30 days, advise the property appraiser
7 of the taxpayer's application for a refund and forward the
8 application to the property appraiser.

9 (h) The property appraiser has 30 days after receipt
10 of the form from the tax collector to correct the roll if a
11 correction is permissible by law. After that time, the request
12 is considered to be denied. If a refund is denied under this
13 paragraph and no good cause has been shown, the tax collector
14 shall issue the denial in writing to the taxpayer.

15 (i) If the refund is not one that can be directly
16 acted upon by the tax collector and for which an order from
17 the department is required, the tax collector shall forward
18 the claim for refund to the department upon receipt of the
19 correction from the property appraiser or 30 days after the
20 claim for refund, whichever occurs first. This provision does
21 not apply to corrections resulting in refunds of less than
22 \$400 which the tax collector shall make directly without order
23 from the department and from undistributed funds and may make
24 without approval of the various taxing authorities.

25 (j) The department shall approve or deny all refunds
26 within 30 days after receiving from the tax collector the
27 claim for refund unless good cause is stated for delaying the
28 approval or denial beyond that date.

29 (k) Subject to and after meeting the requirements of
30 s. 194.171 and this section, an action to contest a denial of
31 refund may not be brought later than 60 days after the date

1 the tax collector issues the denial to the taxpayer, which
2 notice must be sent by certified mail or 4 years after January
3 1 of the year for which the taxes were paid, whichever is
4 later.

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

9 Section 3. Section 200.069, Florida Statutes, is
10 amended to read:

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

1 in the columns. A county officer may use a form other than
2 that provided by the department for purposes of this part but
3 only if his or her office pays the related expenses and he or
4 she obtains prior written permission from the executive
5 director of the department; however, a county officer may not
6 use a form the substantive content of which is at variance
7 with the form prescribed by the department. The county officer
8 may continue to use such an approved form until the law that
9 specifies the form is amended or repealed or until the officer
10 receives written disapproval from the executive director.

11 (1) The notice shall read:

12
13 NOTICE OF PROPOSED PROPERTY TAXES
14 DO NOT PAY--THIS IS NOT A BILL
15

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

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

23 Each taxing authority may AMEND OR ALTER its proposals
24 at the hearing.

25
26 (2) The notice shall further contain information
27 applicable to the specific parcel in question. The
28 information shall be in columnar form. There shall be five
29 column headings which shall read: "Taxing Authority," "Your
30 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
31 Budget Change is Made," "A Public Hearing on the Proposed

1 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
2 NO Budget Change is Made."

3 (3) There shall be under each column heading an entry
4 for the county; the school district levy required pursuant to
5 s. 236.02(6); other operating school levies; the municipality
6 or municipal service taxing unit or units in which the parcel
7 lies, if any; the water management district levying pursuant
8 to s. 373.503; the independent special districts in which the
9 parcel lies, if any; and for all voted levies for debt service
10 applicable to the parcel, if any.

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

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

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

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

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

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

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

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

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

1 in boldfaced type, the statement: SEE REVERSE SIDE FOR
2 EXPLANATION.

3 (7) The notice shall further show a brief legal
4 description of the property and the name and mailing address
5 of the owner of record.

6 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
10 Your Property				
11 Value Last				
12 Year	\$.....	\$.....	\$.....	\$.....
13 Your Property				
14 Value This				
15 Year	\$.....	\$.....	\$.....	\$.....

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

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

26
27 (9) The reverse side of the form shall read:

28
29 EXPLANATION

30
31 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

1 This column shows the taxes that applied last year to your
2 property. These amounts were based on budgets adopted last
3 year and your property's previous taxable value.
4 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"
5 This column shows what your taxes will be this year under the
6 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
7 proposal is NOT final and may be amended at the public
8 hearings shown on the front side of this notice.
9 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
10 This column shows what your taxes will be this year IF EACH
11 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
12 These amounts are based on last year's budgets and your
13 current assessment. The difference between columns 2 and 3 is
14 the tax change proposed by each local taxing authority and is
15 NOT the result of higher assessments.
16 ASSESSED VALUE means:
17 For homestead property: value as limited by the State
18 Constitution;
19 For agricultural and similarly assessed property:
20 classified use value;
21 For all other property: market value.
22
23 *Note: Amounts shown on this form do NOT reflect early payment
24 discounts you may have received or may be eligible to receive.
25 (Discounts are a maximum of 4 percent of the amounts shown on
26 this form.)
27
28 ~~(10) The front side of the form required pursuant to~~
29 ~~this section shall approximate in all essential respects the~~
30 ~~facsimile set forth in this subsection as it appears in s. 26,~~
31

1 ~~chapter 80-274, Laws of Florida, except for amendments~~
2 ~~subsequent to 1980.~~

3 (10)~~(11)~~ The bottom portion of the notice shall
4 further read in bold, conspicuous print:

5
6 "Your final tax bill may contain non-ad valorem
7 assessments which may not be reflected on this
8 notice such as assessments for roads, fire,
9 garbage, lighting, drainage, water, sewer, or
10 other governmental services and facilities
11 which may be levied by your county, city, or
12 any special district."

13
14 (11)~~(12)~~(a) If requested by the local governing board
15 levying non-ad valorem assessments and agreed to by the
16 property appraiser, the notice specified in this section may
17 contain a notice of proposed or adopted non-ad valorem
18 assessments. If so agreed, the notice shall be titled:

19
20 NOTICE OF PROPOSED PROPERTY TAXES
21 AND PROPOSED OR ADOPTED
22 NON-AD VALOREM ASSESSMENTS
23 DO NOT PAY--THIS IS NOT A BILL
24

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

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

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

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

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

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

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

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

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24 HOUSE SUMMARY

25
26 Authorizes the department to update the guidelines for
27 tangible personal property assessment upon the approval
28 of the executive director. Establishes procedures and
29 timelines for approval or denial of property tax refund
30 claims. Provides that the department may adjust the
31 placement of required information on Truth-In-Millage
 forms.