

By Senator Saunders

37-1428-07

See HB 389

1 A bill to be entitled
2 An act relating to proposed property tax
3 notices; amending s. 200.069, F.S.; revising
4 the form of the notice of proposed property
5 taxes to include certain millage rates;
6 amending s. 200.065, F.S.; conforming a
7 cross-reference; providing an effective date.

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

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11 Section 1. Subsections (2), (4), and (6) of section
12 200.069, Florida Statutes, are amended to read:
13 200.069 Notice of proposed property taxes and non-ad
14 valorem assessments.--Pursuant to s. 200.065(2)(b), the
15 property appraiser, in the name of the taxing authorities and
16 local governing boards levying non-ad valorem assessments
17 within his or her jurisdiction and at the expense of the
18 county, shall prepare and deliver by first-class mail to each
19 taxpayer to be listed on the current year's assessment roll a
20 notice of proposed property taxes, which notice shall contain
21 the elements and use the format provided in the following
22 form. Notwithstanding the provisions of s. 195.022, no county
23 officer shall use a form other than that provided herein. The
24 Department of Revenue may adjust the spacing and placement on
25 the form of the elements listed in this section as it
26 considers necessary based on changes in conditions
27 necessitated by various taxing authorities. If the elements
28 are in the order listed, the placement of the listed columns
29 may be varied at the discretion and expense of the property
30 appraiser, and the property appraiser may use printing
31 technology and devices to complete the form, the spacing, and

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10 | form is amended or repealed or until the officer receives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

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

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

24 | (a) In the first column, a brief, commonly used name
25 | for the taxing authority or its governing body. The entry in
26 | the first column for the levy required pursuant to s.
27 | 1011.60(6) shall be "By State Law." The entry for other
28 | operating school district levies shall be "By Local Board."
29 | Both school levy entries shall be indented and preceded by the
30 | notation "Public Schools:". For each voted levy for debt
31 | service, the entry shall be "Voter Approved Debt Payments."

1 (b) In the second column, the gross amount of ad
2 valorem taxes levied against the parcel in the previous year.
3 If the parcel did not exist in the previous year, the second
4 column shall be blank.

5 (c) In the third column, the millage rate for ad
6 valorem taxes levied against the parcel in the previous year.
7 If the parcel did not exist in the previous year, the second
8 column shall be blank.

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

17 (e) In the fifth column, the proposed millage rate for
18 ad valorem taxes to be levied against the parcel in the
19 current year as provided in paragraph (d).

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

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

29 (h) In the eighth column, the millage rate for ad
30 valorem taxes to be levied against the parcel if no budget
31 change is made.

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

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

16 Section 2. Subsection (10) of section 200.065, Florida
17 Statutes, is amended to read:

18 200.065 Method of fixing millage.--

19 (10) Notwithstanding the provisions of paragraph
20 (2)(b) and s. 200.069(4)~~(d)(e)~~ to the contrary, the proposed
21 millage rates provided to the property appraiser by the taxing
22 authority, except for millage rates adopted by referendum, for
23 rates authorized by s. 1011.71, and for rates required by law
24 to be in a specified millage amount, shall be adjusted in the
25 event that a review notice is issued pursuant to s.
26 193.1142(4) and the taxable value on the approved roll is at
27 variance with the taxable value certified pursuant to
28 subsection (1). The adjustment shall be made by the property
29 appraiser, who shall notify the taxing authorities affected by
30 the adjustment within 5 days of the date the roll is approved
31 pursuant to s. 193.1142(4). The adjustment shall be such as to

1 provide for no change in the dollar amount of taxes levied
2 from that initially proposed by the taxing authority.
3 Section 3. This act shall take effect January 1, 2008.
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