

Bill No. CS/CS/HB 261, 1st Eng.

Barcode 652992

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senators Haridopolos and Atwater moved the following amendment
:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsection (3) of section 73.071, Florida
Statutes, is amended to read:

73.071 Jury trial; compensation; severance damages;
business damages.--

(3) The jury shall determine solely the amount of
compensation to be paid, which compensation shall include:

(a) The value of the property sought to be
appropriated;

(b) Where less than the entire property is sought to
be appropriated, any damages to the remainder caused by the
taking, including, when the action is by the Department of
Transportation, county, municipality, board, district or other
public body for the condemnation of a right-of-way, and the
effect of the taking of the property involved may damage or

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1 | destroy an established business of more than 4 years' standing
 2 | before January 1, 2005, or the effect of the taking of the
 3 | property involved may damage or destroy an established
 4 | business of more than 5 years' standing on or after January 1,
 5 | 2005, owned by the party whose lands are being so taken,
 6 | located upon adjoining lands owned or held by such party, the
 7 | probable damages to such business which the denial of the use
 8 | of the property so taken may reasonably cause; and any person
 9 | claiming the right to recover such special damages shall set
 10 | forth in his or her written defenses the nature and extent of
 11 | such damages; ~~and~~

12 | (c) Where the appropriation is of property upon which
 13 | a mobile home, other than a travel trailer as defined in s.
 14 | 320.01, is located, whether or not the owner of the mobile
 15 | home is an owner or lessee of the property involved, and the
 16 | effect of the taking of the property involved requires the
 17 | relocation of such mobile home, the reasonable removal or
 18 | relocation expenses incurred by such mobile home owner, not to
 19 | exceed the replacement value of such mobile home. The
 20 | compensation paid to a mobile home owner under this paragraph
 21 | shall preclude an award to a mobile home park owner for such
 22 | expenses of removal or relocation. Any mobile home owner
 23 | claiming the right to such removal or relocation expenses
 24 | shall set forth in his or her written defenses the nature and
 25 | extent of such expenses. This paragraph does ~~shall~~ not apply
 26 | to any governmental authority exercising its power of eminent
 27 | domain when reasonable removal or relocation expenses are ~~must~~
 28 | ~~be~~ paid to mobile home owners under other provisions of law or
 29 | agency rule applicable to such exercise of power; and ~~-~~

30 | (d) Where the appropriation is of homestead property,
 31 | the present value of the expected future tax benefits of the

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1 property as provided under s. 4(c), Art. VII of the State
2 Constitution.

3 Section 2. Section 73.0725, Florida Statutes, is
4 created to read:

5 73.0725 When homestead property is appropriated under
6 this chapter, the condemning authority shall separately
7 determine the present value of the expected future tax
8 benefits provided under s. 4(c), Art. VII of the State
9 Constitution.

10 Section 3. Paragraph (d) of subsection (3) of section
11 163.31801, Florida Statutes, is amended to read:

12 163.31801 Impact fees; short title; intent;
13 definitions; ordinances levying impact fees.--

14 (3) An impact fee adopted by ordinance of a county or
15 municipality or by resolution of a special district must, at
16 minimum:

17 (d)1. Require that notice be provided no less than 90
18 days before the effective date of an ordinance or resolution
19 imposing a new or amended impact fee.

20 2. A county, municipality, or special district seeking
21 to amend an ordinance or resolution to increase an existing
22 impact fee must hold three public hearings concerning the
23 amendment before the notice required under subparagraph 1. is
24 provided. One of the public hearings must be held on a weekday
25 evening.

26 Section 4. Section 193.011, Florida Statutes, is
27 amended to read:

28 193.011 Factors to consider in deriving just
29 valuation.--In arriving at just valuation as required under s.
30 4, Art. VII of the State Constitution, the property appraiser
31 shall consider ~~take into consideration~~ the following factors:

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1 (1) The present cash value of the property, which is
 2 the amount a willing purchaser would pay a willing seller,
 3 exclusive of reasonable fees and costs of purchase, in cash or
 4 the immediate equivalent thereof in a transaction at arm's
 5 length;

6 (2) The highest and best use to which the property can
 7 be expected to be put in the immediate future which is
 8 reasonably probable, physically possible, and legally
 9 permissible as well as financially feasible and maximally
 10 productive, and the present use of the property, taking into
 11 consideration any applicable judicial limitation, local or
 12 state land use regulation, current zoning limitation,
 13 variance, or historic preservation ordinance, and considering
 14 any moratorium imposed by executive order, law, ordinance,
 15 regulation, resolution, or proclamation adopted by any
 16 governmental body or agency or the Governor when the
 17 moratorium or judicial limitation prohibits or restricts the
 18 development or improvement of property as otherwise authorized
 19 by applicable law. The applicable governmental body or agency
 20 or the Governor shall notify the property appraiser in writing
 21 of any executive order, ordinance, regulation, resolution, or
 22 proclamation it adopts imposing any such limitation,
 23 regulation, or moratorium;

- 24 (3) The location of said property;
- 25 (4) The quantity or size of said property;
- 26 (5) The cost of said property and the present
- 27 replacement value of any improvements thereon;
- 28 (6) The condition of said property;
- 29 (7) The income from said property; and
- 30 (8) The net proceeds of the sale of the property, as

31 received by the seller, after deduction of all of the usual

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1 and reasonable fees and costs of the sale, including the costs
 2 and expenses of financing, and allowance for unconventional or
 3 atypical terms of financing arrangements. ~~If when~~ the net
 4 proceeds of the sale of any property are used ~~utilized~~,
 5 directly or indirectly, in determining the ~~the determination~~
 6 of just valuation ~~of realty~~ of the sold parcel or any other
 7 parcel ~~under the provisions of this section~~, the property
 8 appraiser, for the purposes of such determination, shall
 9 exclude any portion of such net proceeds attributable to
 10 payments for household furnishings or other items of personal
 11 property.

12 Section 5. Section 195.052, Florida Statutes, is
 13 amended to read:

14 195.052 Research and tabulation of data.--The
 15 Department of Revenue shall conduct constant research and
 16 maintain accurate tabulations of data and conditions existing
 17 as to ad valorem taxation, shall annually publish such data as
 18 may be appropriate to facilitate fiscal policymaking, and
 19 shall annually make such recommendations to the Legislature as
 20 are necessary to ensure that property is valued according to
 21 its just value and is equitably taxed throughout the state.
 22 The data published must include the annual percentage increase
 23 in total nonvoted ad valorem taxes levied by each municipality
 24 and county and information concerning the distribution of ad
 25 valorem taxes levied among the various classifications of
 26 property, including homestead, nonhomestead residential, new
 27 construction, commercial, and industrial properties. The
 28 published data must also include the previous year's adopted
 29 millage rate, the current year's millage rate, and the current
 30 percentage increase in taxes levied above the rolled-back
 31 rate. At a minimum, the data must be published on the

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1 department's website and on the websites of all property
 2 appraisers of this state, if available. Publication must ~~shall~~
 3 occur within 90 ~~not later than 60~~ days after receipt of
 4 extended rolls for all counties pursuant to s. 193.122(7).

5 Section 6. 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 must ~~shall~~
 15 contain the elements and use the format provided in the
 16 following form, and include the address of the county
 17 government's official Internet website. Notwithstanding the
 18 provisions of s. 195.022, a ~~no~~ county officer may not ~~shall~~
 19 use a form other than that provided herein. The Department of
 20 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

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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 must ~~shall~~ read as follows:

9

NOTICE OF PROPOSED PROPERTY TAXES

10

DO NOT PAY--THIS IS NOT A BILL

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

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

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

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

(3) ~~There shall be~~ Under each column heading there

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1 must be an entry for the county; the school district levy
 2 required pursuant to s. 1011.60(6); other operating school
 3 levies; the municipality or municipal service taxing unit or
 4 units in which the parcel lies, if any; the water management
 5 district levying pursuant to s. 373.503; the independent
 6 special districts in which the parcel lies, if any; and for
 7 all voted levies for debt service applicable to the parcel, if
 8 any.

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

12 (a) In the first column, a brief, commonly used name
 13 for the taxing authority or its governing body. The entry in
 14 the first column for the levy required pursuant to s.
 15 1011.60(6) shall be "By State Law." The entry for other
 16 operating school district levies shall be "By Local Board."
 17 Both school levy entries must ~~shall~~ be indented and preceded
 18 by the notation "Public Schools:". For each voted levy for
 19 debt service, the entry shall be "Voter Approved Debt
 20 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 must ~~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 is ~~shall be~~ based on the proposed millage rates
 28 provided to the property appraiser pursuant to s.
 29 200.065(2)(b) or, in the case of voted levies for debt
 30 service, the millage rate previously authorized by referendum,
 31 and the taxable value of the parcel as shown on the current

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1 year's assessment roll.

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

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

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

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

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

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1 1, Column 2, and Column 3, respectively. Below these labels
 2 ~~shall appear~~, in boldfaced type, the following statement must
 3 appear: SEE REVERSE SIDE FOR EXPLANATION.

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

7 (8) The notice must also ~~shall further~~ read:

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

17
 18 If you feel that the market value of your property is
 19 inaccurate or does not reflect fair market value, or if you
 20 are entitled to an exemption that is not reflected above,
 21 contact your county property appraiser at ...(phone number)...
 22 or ...(location)....

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

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

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

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

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

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

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

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE means:

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

For agricultural and similarly assessed property: classified use value;

For all other property: market value.

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

(10) The bottom portion of the notice shall 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)(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.

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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) may
16 ~~shall~~ not be placed on the notice.

17 Section 7. Truth in spending.--For the purpose of
18 providing truth in spending, local governments shall
19 electronically post all revenues received and all expenditures
20 made on the local government's official website if one is
21 available, or on the county government's official website in
22 all other cases. For the purpose of this section, the term
23 local government includes counties, municipalities, school
24 districts, water management districts, and any special
25 district that has authority to levy ad valorem taxes or non-ad
26 valorem assessments. By July 1, 2008, the Department of
27 Revenue shall develop a uniform format that permits local
28 governments to produce and report revenue and expenditure data
29 on a substantially similar basis and that is highly comparable
30 among the local governments. The uniform format must contain
31 the standard categories of revenues and expenditures used by

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1 local governments in the annual financial report submitted to
2 the Department of Financial Services under s. 218.32, Florida
3 Statutes.

4 (1) The local governments shall begin electronically
5 posting all revenues received and expenditures made during the
6 previous fiscal year in a format that is accessible without
7 charge to any individual who has Internet access using
8 standard web-browsing software and in accordance with the
9 following schedule:

10 (a) By December 31, 2009, and annually thereafter, any
11 county, municipality, or school district that has a population
12 of 300,000 or more on April 1, 2007, as reported by the Office
13 of Economic and Demographic Research under s. 186.901, Florida
14 Statutes, and all water management districts.

15 (b) By December 31, 2010, and annually thereafter, any
16 county, municipality, or school district that has a population
17 of at least 50,000 but fewer than 300,000 on April 1, 2007, as
18 reported by the Office of Economic and Demographic Research
19 under s. 186.901, Florida Statutes.

20 (c) By December 31, 2011, and annually thereafter, any
21 county, municipality, or school district that has a population
22 of fewer than 50,000 on April 1, 2007, as reported by the
23 Office of Economic and Demographic Research under s. 186.901,
24 Florida Statutes, and all special taxing districts,
25 independent taxing districts, and any other taxing authority
26 created by state law, a political subdivision, or referendum.

27 (2) The local governments shall also prepare a summary
28 report of all revenues and expenditures electronically posted
29 which shall be made available to the residents within the
30 jurisdiction of the respective local government by mail,
31 newspaper advertisement, or in an electronic format posted on

1 the appropriate website in accordance with the following
2 schedule:

3 (a) By February 1, 2010, and annually thereafter, the
4 local governments subject to paragraph (1)(a).

5 (b) By February 1, 2011, and annually thereafter, the
6 local governments subject to paragraph (1)(b).

7 (c) By February 1, 2012, and annually thereafter, the
8 local governments subject to paragraph (1)(c).

9 Section 8. Transparency in local government
10 budgets.--For the purpose of providing transparency in local
11 government budgets, each local government shall provide
12 electronic access to its budget information. For the purposes
13 of this section, the term local government includes counties,
14 municipalities, school districts, water management districts,
15 and any special district that has authority to levy ad valorem
16 taxes or non-ad valorem assessments. Not later than the date
17 the notice of proposed property taxes and non-ad valorem
18 assessments required under s. 200.069, Florida Statutes, is
19 mailed, the local government shall electronically post its
20 anticipated revenues, proposed budget, and tentative millage
21 rate on the local government's official website, if one is
22 available, or on the county government's official website in
23 all other cases. Within 10 days after the adoption of the
24 budget, the local government shall electronically post its
25 adopted budget and millage rate. All county government
26 official websites shall have a link to the websites of local
27 governments within the county's jurisdiction.

28 Section 9. Transparency in local government
29 contracting.--For the purpose of providing transparency in
30 local government contracting, local governments shall
31 electronically post all contracts that are public records on

1 the local government's official website, if one is available,
 2 or on the county government's official website in all other
 3 cases. For the purposes of this section, the term local
 4 government includes counties, municipalities, school
 5 districts, water management districts, and any special
 6 district that has authority to levy ad valorem taxes or non-ad
 7 valorem assessments. School district employment contracts are
 8 exempt from this section. The contracts shall be posted within
 9 30 days of execution in accordance with the following
 10 schedule:

11 (1) By November 1, 2007, any county, municipality, or
 12 school district that has a population of 300,000 or more on
 13 April 1, 2007, as reported by the Office of Economic and
 14 Demographic Research under s. 186.901, Florida Statutes, and
 15 all water management districts, shall electronically post
 16 contracts of \$25,000 or more executed on or after October 1,
 17 2007.

18 (2) By November 1, 2008, any county, municipality,
 19 water management district, or school district that has a
 20 population of at least 50,000 but fewer than 300,000 on April
 21 1, 2007, as reported by the Office of Economic and Demographic
 22 Research under s. 186.901, Florida Statutes, shall
 23 electronically post contracts of \$15,000 or more executed on
 24 or after October 1, 2008.

25 (3) By November 1, 2009, any county, municipality, or
 26 school district that has a population of fewer than 50,000 on
 27 April 1, 2007, as reported by the Office of Economic and
 28 Demographic Research under s. 186.901, Florida Statutes, and
 29 all special taxing districts, independent taxing districts,
 30 and any other taxing authority created by state law, a
 31 political subdivision, or referendum, shall electronically

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1 post contracts of \$5,000 or more executed on or after October
2 1, 2009.

3 Section 10. By January 31, 2008, staff of the Senate
4 and the House of Representatives shall conduct a study and
5 submit a report to the President of the Senate and the Speaker
6 of the House of Representatives relating to the administrative
7 process for appealing property tax assessments provided in
8 part I of chapter 194, Florida Statutes. Staff shall conduct
9 the necessary research and shall develop detailed
10 recommendations for legislation to improve the accessibility,
11 fairness, efficiency, and disclosure of all levels of this
12 process, including recommendations relating to forms, manuals,
13 guidelines, training materials, checklists, other types of
14 documentation, training activities, and taxpayer outreach at
15 all levels of the appeal process.

16 Section 11. The sum of \$50,000 in nonrecurring funds
17 is appropriated from the General Revenue Fund to the
18 Department of Revenue for costs incurred in assisting
19 legislative staff in gathering, compiling, and analyzing data
20 needed to prepare the report reviewing the administrative
21 process for appealing property tax assessments.

22 Section 12. This act shall take effect July 1, 2007,
23 and the provisions of section 5 of this act apply to the
24 January 2008 tax roll and subsequent tax rolls.

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26
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete everything before the enacting clause

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31 and insert:

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A bill to be entitled
An act relating to local governments; amending
s. 73.071, F.S.; requiring that the value of
the expected future tax benefits for homestead
property be compensated for in an eminent
domain taking; creating s. 73.0725, F.S.;
requiring the condemning authority in an
eminent domain taking to determine the present
value of the expected future tax benefit for
homestead property; amending s. 163.31801,
F.S.; requiring that a county, municipality, or
special district hold certain public hearings
before adopting an ordinance or resolution
increasing an impact fee; amending s. 193.011,
F.S.; clarifying the standard for determining
highest and best use for purposes of deriving
the just value of property; amending s.
195.052, F.S.; specifying data to be used for
tabulating property value and taxation
including information concerning ad valorem
taxes and millage rates; requiring that such
data be reported to the Department of Revenue
for publication on the department's website and
all property appraiser websites, if available;
amending s. 200.069, F.S.; requiring that the
notice of proposed property taxes mailed to
taxpayers include the county government's
official website address; requiring the
electronic reporting of local government
revenue and expenditure data; requiring the
reporting of local government budgets;

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1 requiring the electronic reporting of local
2 government contracts; providing for a study by
3 legislative staff and a report; providing an
4 appropriation; providing an effective date.
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