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2007

1 A bill to be entitled

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

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Subsections (2), (4), and (6) of section
11 200.069, Florida Statutes, are amended to read:

12 200.069 Notice of proposed property taxes and non-ad
13 valorem assessments.--Pursuant to s. 200.065(2)(b), the property
14 appraiser, in the name of the taxing authorities and local
15 governing boards levying non-ad valorem assessments within his
16 or her jurisdiction and at the expense of the county, shall
17 prepare and deliver by first-class mail to each taxpayer to be
18 listed on the current year's assessment roll a notice of
19 proposed property taxes, which notice shall contain the elements
20 and use the format provided in the following form.

21 Notwithstanding the provisions of s. 195.022, no county officer
22 shall use a form other than that provided herein. The Department
23 of Revenue may adjust the spacing and placement on the form of
24 the elements listed in this section as it considers necessary
25 based on changes in conditions necessitated by various taxing
26 authorities. If the elements are in the order listed, the
27 placement of the listed columns may be varied at the discretion
28 and expense of the property appraiser, and the property

29 appraiser may use printing technology and devices to complete
 30 the form, the spacing, and the placement of the information in
 31 the columns. A county officer may use a form other than that
 32 provided by the department for purposes of this part, but only
 33 if his or her office pays the related expenses and he or she
 34 obtains prior written permission from the executive director of
 35 the department; however, a county officer may not use a form the
 36 substantive content of which is at variance with the form
 37 prescribed by the department. The county officer may continue to
 38 use such an approved form until the law that specifies the form
 39 is amended or repealed or until the officer receives written
 40 disapproval from the executive director.

41 (2) The notice shall further contain information
 42 applicable to the specific parcel in question. The information
 43 shall be in columnar form. There shall be eight ~~five~~ column
 44 headings which shall read: "Taxing Authority," "Your Property
 45 Taxes Last Year," "Millage Rate Last Year," "Your Taxes This
 46 Year IF PROPOSED Budget Change is Made," "Millage Rate This Year
 47 IF PROPOSED Budget Change is Made," "A Public Hearing on the
 48 Proposed Taxes and Budget Will be Held:", ~~and~~ "Your Taxes This
 49 Year IF NO Budget Change is Made," and "Millage Rate IF NO
 50 Budget Change is Made."

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

53 (a) In the first column, a brief, commonly used name for
 54 the taxing authority or its governing body. The entry in the
 55 first column for the levy required pursuant to s. 1011.60(6)
 56 shall be "By State Law." The entry for other operating school

57 district levies shall be "By Local Board." Both school levy
 58 entries shall be indented and preceded by the notation "Public
 59 Schools:". For each voted levy for debt service, the entry shall
 60 be "Voter Approved Debt Payments."

61 (b) In the second column, the gross amount of ad valorem
 62 taxes levied against the parcel in the previous year. If the
 63 parcel did not exist in the previous year, the second column
 64 shall be blank.

65 (c) In the third column, the millage rate for ad valorem
 66 taxes levied against the parcel in the previous year. If the
 67 parcel did not exist in the previous year, the second column
 68 shall be blank.

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

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

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

82 (g)~~(e)~~ In the seventh ~~fifth~~ column, the gross amount of ad
 83 valorem taxes which would apply to the parcel in the current
 84 year if each taxing authority were to levy the rolled-back rate

85 computed pursuant to s. 200.065(1) or, in the case of voted
 86 levies for debt service, the amount previously authorized by
 87 referendum.

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

91 (i)~~(f)~~ For special assessments collected utilizing the ad
 92 valorem method pursuant to s. 197.363, the previous year's
 93 assessment amount shall be added to the ad valorem taxes shown
 94 in the second and seventh ~~fifth~~ columns, and the amount proposed
 95 to be imposed for the current year shall be added to the ad
 96 valorem taxes shown in the fourth ~~third~~ column.

97 (6) Following the entries for each taxing authority, a
 98 final entry shall show: in the first column, the words "Total
 99 Property Taxes:" and in the second, fourth ~~third~~, and seventh
 100 ~~fifth~~ columns, the sum of the entries for each of the individual
 101 taxing authorities. The second, fourth ~~third~~, and seventh ~~fifth~~
 102 columns shall, immediately below said entries, be labeled Column
 103 1, Column 2, and Column 3, respectively. Below these labels
 104 shall appear, in boldfaced type, the statement: SEE REVERSE SIDE
 105 FOR EXPLANATION.

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

108 200.065 Method of fixing millage.--

109 (10) Notwithstanding the provisions of paragraph (2)(b)
 110 and s. 200.069(4) (d)~~(e)~~ to the contrary, the proposed millage
 111 rates provided to the property appraiser by the taxing
 112 authority, except for millage rates adopted by referendum, for

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113 rates authorized by s. 1011.71, and for rates required by law to
114 be in a specified millage amount, shall be adjusted in the event
115 that a review notice is issued pursuant to s. 193.1142(4) and
116 the taxable value on the approved roll is at variance with the
117 taxable value certified pursuant to subsection (1). The
118 adjustment shall be made by the property appraiser, who shall
119 notify the taxing authorities affected by the adjustment within
120 5 days of the date the roll is approved pursuant to s.
121 193.1142(4). The adjustment shall be such as to provide for no
122 change in the dollar amount of taxes levied from that initially
123 proposed by the taxing authority.

124 Section 3. This act shall take effect January 1, 2008.