

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.

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

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 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39 is amended or repealed or until the officer receives written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 third 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.