

1 A bill to be entitled
2 An act relating to local governments; amending
3 s. 73.071, F.S.; requiring that the value of
4 the expected future tax benefits for homestead
5 property be compensated for in an eminent
6 domain taking; creating s. 73.0725, F.S.;
7 requiring the condemning authority in an
8 eminent domain taking to determine the present
9 value of the expected future tax benefit for
10 homestead property; amending s. 163.31801,
11 F.S.; requiring that a county, municipality, or
12 special district hold certain public hearings
13 before adopting an ordinance or resolution
14 increasing an impact fee; amending s. 193.011,
15 F.S.; clarifying the standard for determining
16 highest and best use for purposes of deriving
17 the just value of property; amending s.
18 195.052, F.S.; specifying data to be used for
19 tabulating property value and taxation
20 including information concerning ad valorem
21 taxes and millage rates; requiring that such
22 data be reported to the Department of Revenue
23 for publication on the department's website and
24 all property appraiser websites, if available;
25 amending s. 200.069, F.S.; requiring that the
26 notice of proposed property taxes mailed to
27 taxpayers include the county government's
28 official website address; requiring the
29 electronic reporting of local government
30 revenue and expenditure data; requiring the
31 reporting of local government budgets;

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.
5

6 Be It Enacted by the Legislature of the State of Florida:
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8 Section 1. Subsection (3) of section 73.071, Florida
9 Statutes, is amended to read:

10 73.071 Jury trial; compensation; severance damages;
11 business damages.--

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

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

16 (b) Where less than the entire property is sought to
17 be appropriated, any damages to the remainder caused by the
18 taking, including, when the action is by the Department of
19 Transportation, county, municipality, board, district or other
20 public body for the condemnation of a right-of-way, and the
21 effect of the taking of the property involved may damage or
22 destroy an established business of more than 4 years' standing
23 before January 1, 2005, or the effect of the taking of the
24 property involved may damage or destroy an established
25 business of more than 5 years' standing on or after January 1,
26 2005, owned by the party whose lands are being so taken,
27 located upon adjoining lands owned or held by such party, the
28 probable damages to such business which the denial of the use
29 of the property so taken may reasonably cause; and any person
30 claiming the right to recover such special damages shall set
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1 forth in his or her written defenses the nature and extent of
2 such damages; ~~and~~

3 (c) Where the appropriation is of property upon which
4 a mobile home, other than a travel trailer as defined in s.
5 320.01, is located, whether or not the owner of the mobile
6 home is an owner or lessee of the property involved, and the
7 effect of the taking of the property involved requires the
8 relocation of such mobile home, the reasonable removal or
9 relocation expenses incurred by such mobile home owner, not to
10 exceed the replacement value of such mobile home. The
11 compensation paid to a mobile home owner under this paragraph
12 shall preclude an award to a mobile home park owner for such
13 expenses of removal or relocation. Any mobile home owner
14 claiming the right to such removal or relocation expenses
15 shall set forth in his or her written defenses the nature and
16 extent of such expenses. This paragraph does ~~shall~~ not apply
17 to any governmental authority exercising its power of eminent
18 domain when reasonable removal or relocation expenses are ~~must~~
19 ~~be~~ paid to mobile home owners under other provisions of law or
20 agency rule applicable to such exercise of power; ~~and-~~

21 (d) Where the appropriation is of homestead property,
22 the present value of the expected future tax benefits of the
23 property as provided under s. 4(c), Art. VII of the State
24 Constitution.

25 Section 2. Section 73.0725, Florida Statutes, is
26 created to read:

27 73.0725 When homestead property is appropriated under
28 this chapter, the condemning authority shall separately
29 determine the present value of the expected future tax
30 benefits provided under s. 4(c), Art. VII of the State
31 Constitution.

1 Section 3. Paragraph (d) of subsection (3) of section
2 163.31801, Florida Statutes, is amended to read:

3 163.31801 Impact fees; short title; intent;
4 definitions; ordinances levying impact fees.--

5 (3) An impact fee adopted by ordinance of a county or
6 municipality or by resolution of a special district must, at
7 minimum:

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

11 2. A county, municipality, or special district seeking
12 to amend an ordinance or resolution to increase an existing
13 impact fee must hold three public hearings concerning the
14 amendment before the notice required under subparagraph 1. is
15 provided. One of the public hearings must be held on a weekday
16 evening.

17 Section 4. Section 193.011, Florida Statutes, is
18 amended to read:

19 193.011 Factors to consider in deriving just
20 valuation.--In arriving at just valuation as required under s.
21 4, Art. VII of the State Constitution, the property appraiser
22 shall consider ~~take into consideration~~ the following factors:

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

28 (2) The highest and best use to which the property can
29 be expected to be put in the immediate future which is
30 reasonably probable, physically possible, and legally
31 permissible as well as financially feasible and maximally

1 productive, and the present use of the property, taking into
 2 consideration any applicable judicial limitation, local or
 3 state land use regulation, current zoning limitation,
 4 variance, or historic preservation ordinance, and considering
 5 any moratorium imposed by executive order, law, ordinance,
 6 regulation, resolution, or proclamation adopted by any
 7 governmental body or agency or the Governor when the
 8 moratorium or judicial limitation prohibits or restricts the
 9 development or improvement of property as otherwise authorized
 10 by applicable law. The applicable governmental body or agency
 11 or the Governor shall notify the property appraiser in writing
 12 of any executive order, ordinance, regulation, resolution, or
 13 proclamation it adopts imposing any such limitation,
 14 regulation, or moratorium;

15 (3) The location of said property;
 16 (4) The quantity or size of said property;
 17 (5) The cost of said property and the present
 18 replacement value of any improvements thereon;
 19 (6) The condition of said property;
 20 (7) The income from said property; and
 21 (8) The net proceeds of the sale of the property, as
 22 received by the seller, after deduction of all of the usual
 23 and reasonable fees and costs of the sale, including the costs
 24 and expenses of financing, and allowance for unconventional or
 25 atypical terms of financing arrangements. ~~If~~ When the net
 26 proceeds of the sale of any property are used ~~utilized~~,
 27 directly or indirectly, in determining the ~~the determination~~
 28 ~~of~~ just valuation ~~of realty~~ of the sold parcel or any other
 29 parcel ~~under the provisions of this section~~, the property
 30 appraiser, for the purposes of such determination, shall
 31 exclude any portion of such net proceeds attributable to

1 | payments for household furnishings or other items of personal
2 | property.

3 | Section 5. Section 195.052, Florida Statutes, is
4 | amended to read:

5 | 195.052 Research and tabulation of data.--The
6 | Department of Revenue shall conduct constant research and
7 | maintain accurate tabulations of data and conditions existing
8 | as to ad valorem taxation, shall annually publish such data as
9 | may be appropriate to facilitate fiscal policymaking, and
10 | shall annually make such recommendations to the Legislature as
11 | are necessary to ensure that property is valued according to
12 | its just value and is equitably taxed throughout the state.

13 | The data published must include the annual percentage increase
14 | in total nonvoted ad valorem taxes levied by each municipality
15 | and county and information concerning the distribution of ad
16 | valorem taxes levied among the various classifications of
17 | property, including homestead, nonhomestead residential, new
18 | construction, commercial, and industrial properties. The
19 | published data must also include the previous year's adopted
20 | millage rate, the current year's millage rate, and the current
21 | percentage increase in taxes levied above the rolled-back
22 | rate. At a minimum, the data must be published on the
23 | department's website and on the websites of all property
24 | appraisers of this state, if available. Publication must ~~shall~~
25 | occur within 90 ~~not later than 60~~ days after receipt of
26 | extended rolls for all counties pursuant to s. 193.122(7).

27 | Section 6. Section 200.069, Florida Statutes, is
28 | amended to read:

29 | 200.069 Notice of proposed property taxes and non-ad
30 | valorem assessments.--Pursuant to s. 200.065(2)(b), the
31 | property appraiser, in the name of the taxing authorities and

1 | local governing boards levying non-ad valorem assessments
2 | within his or her jurisdiction and at the expense of the
3 | county, shall prepare and deliver by first-class mail to each
4 | taxpayer to be listed on the current year's assessment roll a
5 | notice of proposed property taxes, which notice must ~~shall~~
6 | contain the elements and use the format provided in the
7 | following form, and include the address of the county
8 | government's official Internet website. Notwithstanding the
9 | provisions of s. 195.022, a ~~no~~ county officer may not ~~shall~~
10 | use a form other than that provided herein. The Department of
11 | Revenue may adjust the spacing and placement on the form of
12 | the elements listed in this section as it considers necessary
13 | based on changes in conditions necessitated by various taxing
14 | authorities. If the elements are in the order listed, the
15 | placement of the listed columns may be varied at the
16 | discretion and expense of the property appraiser, and the
17 | property appraiser may use printing technology and devices to
18 | complete the form, the spacing, and the placement of the
19 | information in the columns. A county officer may use a form
20 | other than that provided by the department for purposes of
21 | this part, but only if his or her office pays the related
22 | expenses and he or she obtains prior written permission from
23 | the executive director of the department; however, a county
24 | officer may not use a form the substantive content of which is
25 | at variance with the form prescribed by the department. The
26 | county officer may continue to use such an approved form until
27 | the law that specifies the form is amended or repealed or
28 | until the officer receives written disapproval from the
29 | executive director.

30 | (1) The notice must ~~shall~~ read as follows:
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NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY--THIS IS NOT A BILL

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

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.

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

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

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

4 (a) In the first column, a brief, commonly used name
 5 for the taxing authority or its governing body. The entry in
 6 the first column for the levy required pursuant to s.
 7 1011.60(6) shall be "By State Law." The entry for other
 8 operating school district levies shall be "By Local Board."
 9 Both school levy entries must ~~shall~~ be indented and preceded
 10 by the notation "Public Schools:". For each voted levy for
 11 debt service, the entry shall be "Voter Approved Debt
 12 Payments."

13 (b) In the second column, the gross amount of ad
 14 valorem taxes levied against the parcel in the previous year.
 15 If the parcel did not exist in the previous year, the second
 16 column must ~~shall~~ be blank.

17 (c) In the third column, the gross amount of ad
 18 valorem taxes proposed to be levied in the current year, which
 19 amount is ~~shall be~~ based on the proposed millage rates
 20 provided to the property appraiser pursuant to s.
 21 200.065(2)(b) or, in the case of voted levies for debt
 22 service, the millage rate previously authorized by referendum,
 23 and the taxable value of the parcel as shown on the current
 24 year's assessment roll.

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

28 (e) In the fifth column, the gross amount of ad
 29 valorem taxes which would apply to the parcel in the current
 30 year if each taxing authority were to levy the rolled-back
 31 rate computed pursuant to s. 200.065(1) or, in the case of

1 | voted levies for debt service, the amount previously
2 | authorized by referendum.

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

9 | (5) The amounts shown on each line preceding each
10 | entry for voted levies for debt service ~~must shall~~ include the
11 | sum of all ad valorem levies of the applicable unit of local
12 | government for operating purposes, including those of
13 | dependent special districts (except for municipal service
14 | taxing units, which ~~must shall~~ be listed on the line for
15 | municipalities), and all nonvoted or nondebt service special
16 | assessments imposed by the applicable unit of local government
17 | to be collected utilizing the ad valorem method.

18 | (6) Following the entries for each taxing authority, a
19 | final entry ~~must shall~~ show: in the first column, the words
20 | "Total Property Taxes:" and in the second, third, and fifth
21 | columns, the sum of the entries for each of the individual
22 | taxing authorities. The second, third, and fifth columns
23 | ~~shall~~, immediately below said entries, ~~must~~ be labeled Column
24 | 1, Column 2, and Column 3, respectively. Below these labels
25 | ~~shall appear~~, in boldfaced type, the following statement ~~must~~
26 | appear: SEE REVERSE SIDE FOR EXPLANATION.

27 | (7) The notice must also ~~shall further~~ show a brief
28 | legal description of the property and the name and mailing
29 | address of the owner of record.

30 | (8) The notice must also ~~shall further~~ read:
31 |

| | Market | Assessed | Exemp- | Taxable |
|----|--|----------|---------|---------|
| | Value | Value | tions | Value |
| 1 | | | | |
| 2 | | | | |
| 3 | Your Property | | | |
| 4 | Value Last | | | |
| 5 | Year \$..... | \$..... | \$..... | \$..... |
| 6 | Your Property | | | |
| 7 | Value This | | | |
| 8 | Year \$..... | \$..... | \$..... | \$..... |
| 9 | | | | |
| 10 | If you feel that the market value of your property is | | | |
| 11 | inaccurate or does not reflect fair market value, or if you | | | |
| 12 | are entitled to an exemption that is not reflected above, | | | |
| 13 | contact your county property appraiser at ...(phone number)... | | | |
| 14 | or ...(location).... | | | |
| 15 | If the property appraiser's office is unable to resolve | | | |
| 16 | the matter as to market value or an exemption, you may file a | | | |
| 17 | petition for adjustment with the Value Adjustment Board. | | | |
| 18 | Petition forms are available from the county property | | | |
| 19 | appraiser and must be filed ON OR BEFORE ...(date).... | | | |
| 20 | | | | |
| 21 | (9) The reverse side of the form shall read: | | | |
| 22 | | | | |
| 23 | EXPLANATION | | | |
| 24 | | | | |
| 25 | *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR" | | | |
| 26 | This column shows the taxes that applied last year to your | | | |
| 27 | property. These amounts were based on budgets adopted last | | | |
| 28 | year and your property's previous taxable value. | | | |
| 29 | *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE" | | | |
| 30 | This column shows what your taxes will be this year under the | | | |
| 31 | BUDGET ACTUALLY PROPOSED by each local taxing authority. The | | | |

1 | proposal is NOT final and may be amended at the public
2 | hearings shown on the front side of this notice.
3 | *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
4 | This column shows what your taxes will be this year IF EACH
5 | TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
6 | These amounts are based on last year's budgets and your
7 | current assessment. The difference between columns 2 and 3 is
8 | the tax change proposed by each local taxing authority and is
9 | NOT the result of higher assessments.
10 | ASSESSED VALUE means:
11 | For homestead property: value as limited by the State
12 | Constitution;
13 | For agricultural and similarly assessed property:
14 | classified use value;
15 | For all other property: market value.
16 |
17 | *Note: Amounts shown on this form do NOT reflect early payment
18 | discounts you may have received or may be eligible to receive.
19 | (Discounts are a maximum of 4 percent of the amounts shown on
20 | this form.)
21 |
22 | (10) The bottom portion of the notice shall further
23 | read in bold, conspicuous print:
24 |
25 | >Your final tax bill may contain non-ad valorem
26 | assessments which may not be reflected on this
27 | notice such as assessments for roads, fire,
28 | garbage, lighting, drainage, water, sewer, or
29 | other governmental services and facilities
30 | which may be levied by your county, city, or
31 | any special district."

1
2 (11)(a) If requested by the local governing board
3 levying non-ad valorem assessments and agreed to by the
4 property appraiser, the notice specified in this section may
5 contain a notice of proposed or adopted non-ad valorem
6 assessments. If so agreed, the notice shall be titled:

7
8 NOTICE OF PROPOSED PROPERTY TAXES
9 AND PROPOSED OR ADOPTED
10 NON-AD VALOREM ASSESSMENTS
11 DO NOT PAY--THIS IS NOT A BILL
12

13 There must be a clear partition between the notice of proposed
14 property taxes and the notice of proposed or adopted non-ad
15 valorem assessments. The partition must be a bold, horizontal
16 line approximately 1/8 -inch thick. By rule, the department
17 shall provide a format for the form of the notice of proposed
18 or adopted non-ad valorem assessments which meets the
19 following minimum requirements:

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

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

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

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

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

6 (b) If the notice includes all adopted non-ad valorem
7 assessments, the provisions contained in subsection (10) may
8 ~~shall~~ not be placed on the notice.

9 Section 7. Truth in spending.--For the purpose of
10 providing truth in spending, local governments shall
11 electronically post all revenues received and all expenditures
12 made on the local government's official website if one is
13 available, or on the county government's official website in
14 all other cases. For the purpose of this section, the term
15 local government includes counties, municipalities, school
16 districts, water management districts, and any special
17 district that has authority to levy ad valorem taxes or non-ad
18 valorem assessments. By July 1, 2008, the Department of
19 Revenue shall develop a uniform format that permits local
20 governments to produce and report revenue and expenditure data
21 on a substantially similar basis and that is highly comparable
22 among the local governments. The uniform format must contain
23 the standard categories of revenues and expenditures used by
24 local governments in the annual financial report submitted to
25 the Department of Financial Services under s. 218.32, Florida
26 Statutes.

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

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

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

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

20 (2) The local governments shall also prepare a summary
21 report of all revenues and expenditures electronically posted
22 which shall be made available to the residents within the
23 jurisdiction of the respective local government by mail,
24 newspaper advertisement, or in an electronic format posted on
25 the appropriate website in accordance with the following
26 schedule:

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

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

31

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

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

22 Section 9. Transparency in local government
23 contracting.--For the purpose of providing transparency in
24 local government contracting, local governments shall
25 electronically post all contracts that are public records on
26 the local government's official website, if one is available,
27 or on the county government's official website in all other
28 cases. For the purposes of this section, the term local
29 government includes counties, municipalities, school
30 districts, water management districts, and any special
31 district that has authority to levy ad valorem taxes or non-ad

1 valorem assessments. School district employment contracts are
2 exempt from this section. The contracts shall be posted within
3 30 days of execution in accordance with the following
4 schedule:

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

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

19 (3) By November 1, 2009, any county, municipality, or
20 school district that has a population of fewer than 50,000 on
21 April 1, 2007, as reported by the Office of Economic and
22 Demographic Research under s. 186.901, Florida Statutes, and
23 all special taxing districts, independent taxing districts,
24 and any other taxing authority created by state law, a
25 political subdivision, or referendum, shall electronically
26 post contracts of \$5,000 or more executed on or after October
27 1, 2009.

28 Section 10. By January 31, 2008, staff of the Senate
29 and the House of Representatives shall conduct a study and
30 submit a report to the President of the Senate and the Speaker
31 of the House of Representatives relating to the administrative

1 process for appealing property tax assessments provided in
2 part I of chapter 194, Florida Statutes. Staff shall conduct
3 the necessary research and shall develop detailed
4 recommendations for legislation to improve the accessibility,
5 fairness, efficiency, and disclosure of all levels of this
6 process, including recommendations relating to forms, manuals,
7 guidelines, training materials, checklists, other types of
8 documentation, training activities, and taxpayer outreach at
9 all levels of the appeal process.

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

16 Section 12. This act shall take effect July 1, 2007,
17 and the provisions of section 4 of this act apply to the
18 January 2008 tax roll and subsequent tax rolls.
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