

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Richter offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 460 and 461, insert:

5 Section 4. Subsections (2), (4), and (6) of section
6 200.069, Florida Statutes, are 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 property
9 appraiser, in the name of the taxing authorities and local
10 governing boards levying non-ad valorem assessments within his
11 or her jurisdiction and at the expense of the county, shall
12 prepare and deliver by first-class mail to each taxpayer to be
13 listed on the current year's assessment roll a notice of
14 proposed property taxes, which notice shall contain the elements
15 and use the format provided in the following form.

16 Notwithstanding the provisions of s. 195.022, no county officer
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17 shall use a form other than that provided herein. The Department
18 of Revenue may adjust the spacing and placement on the form of
19 the elements listed in this section as it considers necessary
20 based on changes in conditions necessitated by various taxing
21 authorities. If the elements are in the order listed, the
22 placement of the listed columns may be varied at the discretion
23 and expense of the property appraiser, and the property
24 appraiser may use printing technology and devices to complete
25 the form, the spacing, and the placement of the information in
26 the columns. A county officer may use a form other than that
27 provided by the department for purposes of this part, but only
28 if his or her office pays the related expenses and he or she
29 obtains prior written permission from the executive director of
30 the department; however, a county officer may not use a form the
31 substantive content of which is at variance with the form
32 prescribed by the department. The county officer may continue to
33 use such an approved form until the law that specifies the form
34 is amended or repealed or until the officer receives written
35 disapproval from the executive director.

36 (2) The notice shall further contain information
37 applicable to the specific parcel in question. The information
38 shall be in columnar form. There shall be eight ~~five~~ column
39 headings which shall read: "Taxing Authority," "Your Property
40 Taxes Last Year," "Millage Rate Last Year," "Your Taxes This
41 Year IF PROPOSED Budget Change is Made," "Millage Rate This Year
42 IF PROPOSED Budget Change is Made," "A Public Hearing on the
43 Proposed Taxes and Budget Will be Held:", ~~and~~ "Your Taxes This

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44 Year IF NO Budget Change is Made," and "Millage Rate IF NO
45 Budget Change is Made."

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

48 (a) In the first column, a brief, commonly used name for
49 the taxing authority or its governing body. The entry in the
50 first column for the levy required pursuant to s. 1011.60(6)
51 shall be "By State Law." The entry for other operating school
52 district levies shall be "By Local Board." Both school levy
53 entries shall be indented and preceded by the notation "Public
54 Schools:". For each voted levy for debt service, the entry shall
55 be "Voter Approved Debt Payments."

56 (b) In the second column, the gross amount of ad valorem
57 taxes levied against the parcel in the previous year. If the
58 parcel did not exist in the previous year, the second column
59 shall be blank.

60 (c) In the third column, the millage rate for ad valorem
61 taxes levied against the parcel in the previous year. If the
62 parcel did not exist in the previous year, the third column
63 shall be blank.

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

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

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

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

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

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

92 (6) Following the entries for each taxing authority, a
93 final entry shall show: in the first column, the words "Total
94 Property Taxes:" and in the second, fourth ~~third~~, and seventh
95 ~~fifth~~ columns, the sum of the entries for each of the individual
96 taxing authorities. The second, fourth ~~third~~, and seventh ~~fifth~~
97 columns shall, immediately below said entries, be labeled Column
98 1, Column 2, and Column 3, respectively. Below these labels

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99 shall appear, in boldfaced type, the statement: SEE REVERSE SIDE
100 FOR EXPLANATION.

101 Section 5. Subsection (10) of section 200.065, Florida
102 Statutes, is amended to read:

103 200.065 Method of fixing millage.--

104 (10) Notwithstanding the provisions of paragraph (2)(b)
105 and s. 200.069(4) (d) ~~(e)~~ to the contrary, the proposed millage
106 rates provided to the property appraiser by the taxing
107 authority, except for millage rates adopted by referendum, for
108 rates authorized by s. 1011.71, and for rates required by law to
109 be in a specified millage amount, shall be adjusted in the event
110 that a review notice is issued pursuant to s. 193.1142(4) and
111 the taxable value on the approved roll is at variance with the
112 taxable value certified pursuant to subsection (1). The
113 adjustment shall be made by the property appraiser, who shall
114 notify the taxing authorities affected by the adjustment within
115 5 days of the date the roll is approved pursuant to s.
116 193.1142(4). The adjustment shall be such as to provide for no
117 change in the dollar amount of taxes levied from that initially
118 proposed by the taxing authority.

119

120

121 ===== T I T L E A M E N D M E N T =====

122 Remove line(s) 33 and insert:
123 the certification of value; amending s. 200.069, F.S.; revising
124 the form of the notice of proposed property taxes to include
125 certain millage rates; amending s. 200.065, F.S.; conforming a
126 cross-reference; amending s. 218.63, F.S.;

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