

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 39 is amended or repealed or until the officer receives written  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 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 (11) of section 200.065, Florida  
 107 Statutes, is amended to read:

108 200.065 Method of fixing millage.--

109 (11) 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

HB 177

2008

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, 2009.