

By Senator Bennett

21-00524-08

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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 or
16 her jurisdiction and at the expense of the county, shall prepare
17 and deliver by first-class mail to each taxpayer to be listed on
18 the current year's assessment roll a notice of proposed property
19 taxes, which notice shall contain the elements and use the format
20 provided in the following form. Notwithstanding the provisions of
21 s. 195.022, no county officer shall use a form other than that
22 provided herein. The Department of Revenue may adjust the spacing
23 and placement on the form of the elements listed in this section
24 as it considers necessary based on changes in conditions
25 necessitated by various taxing authorities. If the elements are
26 in the order listed, the placement of the listed columns may be
27 varied at the discretion and expense of the property appraiser,
28 and the property appraiser may use printing technology and
29 devices to complete the form, the spacing, and the placement of

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38 | specifies the form is amended or repealed or until the officer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

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

49 | (4) For each entry listed in subsection (3), there shall
50 | appear on the notice the following:

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

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

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

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

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

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

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

86 (h) In the eighth column, the millage rate for ad valorem
87 taxes to be levied against the parcel if no budget change is

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88 | made.

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

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

104 | Section 2. Subsection (11) of section 200.065, Florida
105 | Statutes, is amended to read:

106 | 200.065 Method of fixing millage.--

107 | (11) Notwithstanding the provisions of paragraph (2)(b) and
108 | s. 200.069(4) (d)~~(e)~~ to the contrary, the proposed millage rates
109 | provided to the property appraiser by the taxing authority,
110 | except for millage rates adopted by referendum, for rates
111 | authorized by s. 1011.71, and for rates required by law to be in
112 | a specified millage amount, shall be adjusted in the event that a
113 | review notice is issued pursuant to s. 193.1142(4) and the
114 | taxable value on the approved roll is at variance with the
115 | taxable value certified pursuant to subsection (1). The
116 | adjustment shall be made by the property appraiser, who shall

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117 | notify the taxing authorities affected by the adjustment within 5
118 | days of the date the roll is approved pursuant to s. 193.1142(4).
119 | The adjustment shall be such as to provide for no change in the
120 | dollar amount of taxes levied from that initially proposed by the
121 | taxing authority.

122 | Section 3. This act shall take effect January 1, 2009.