

By Senator Sobel

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1                   A bill to be entitled  
2           An act relating to school district required local  
3           effort; requiring tax collectors to include on annual  
4           tax bills a notice of any specific provisions of law  
5           requiring a school district to change its required  
6           local effort resulting in a change in property taxes;  
7           amending s.200.069, F.S.; requiring the notice of  
8           proposed property taxes and non-ad valorem assessments  
9           to include an explanation of changes in millage rates  
10          for required local effort ad valorem taxes set by the  
11          Legislature; providing an effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

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15           Section 1. Whenever the Legislature enacts legislation that  
16 requires a school district to change its required local effort  
17 resulting in a change in related ad valorem taxes, the tax  
18 collector in each county shall notify each taxpayer, in the  
19 notice of proposed property taxes and non-ad valorem assessments  
20 required by s. 200.069, Florida Statutes, of the specific  
21 chapter of the Laws of Florida which imposes the change in the  
22 required local effort and results in the change in ad valorem  
23 taxation.

24           Section 2. Section 200.069, Florida Statutes, is amended to  
25 read:

26           200.069 Notice of proposed property taxes and non-ad  
27 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
28 appraiser, in the name of the taxing authorities and local  
29 governing boards levying non-ad valorem assessments within his

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30 or her jurisdiction and at the expense of the county, shall  
31 prepare and deliver by first-class mail to each taxpayer to be  
32 listed on the current year's assessment roll a notice of  
33 proposed property taxes, which notice shall contain the elements  
34 and use the format provided in the following form.

35 Notwithstanding the provisions of s. 195.022, no county officer  
36 shall use a form other than that provided herein. The Department  
37 of Revenue may adjust the spacing and placement on the form of  
38 the elements listed in this section as it considers necessary  
39 based on changes in conditions necessitated by various taxing  
40 authorities. If the elements are in the order listed, the  
41 placement of the listed columns may be varied at the discretion  
42 and expense of the property appraiser, and the property  
43 appraiser may use printing technology and devices to complete  
44 the form, the spacing, and the placement of the information in  
45 the columns. A county officer may use a form other than that  
46 provided by the department for purposes of this part, but only  
47 if his or her office pays the related expenses and he or she  
48 obtains prior written permission from the executive director of  
49 the department; however, a county officer may not use a form the  
50 substantive content of which is at variance with the form  
51 prescribed by the department. The county officer may continue to  
52 use such an approved form until the law that specifies the form  
53 is amended or repealed or until the officer receives written  
54 disapproval from the executive director.

55 (1) The notice shall read:

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57 NOTICE OF PROPOSED PROPERTY TAXES  
58 DO NOT PAY—THIS IS NOT A BILL

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The taxing authorities 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 shall further contain information applicable to the specific parcel in question. The information 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 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.

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

(a) In the first column, a brief, commonly used name for the taxing authority or its governing body. The entry in the

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88 first column for the levy required pursuant to s. 1011.60(6)  
89 shall be "By State Law." The entry for other operating school  
90 district levies shall be "By Local Board." Both school levy  
91 entries shall be indented and preceded by the notation "Public  
92 Schools:". For each voted levy for debt service, the entry shall  
93 be "Voter Approved Debt Payments."

94 (b) In the second column, the gross amount of ad valorem  
95 taxes levied against the parcel in the previous year. If the  
96 parcel did not exist in the previous year, the second column  
97 shall be blank.

98 (c) In the third column, the gross amount of ad valorem  
99 taxes proposed to be levied in the current year, which amount  
100 shall be based on the proposed millage rates provided to the  
101 property appraiser pursuant to s. 200.065(2)(b) or, in the case  
102 of voted levies for debt service, the millage rate previously  
103 authorized by referendum, and the taxable value of the parcel as  
104 shown on the current year's assessment roll.

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

108 (e) In the fifth column, the gross amount of ad valorem  
109 taxes which would apply to the parcel in the current year if  
110 each taxing authority were to levy the rolled-back rate computed  
111 pursuant to s. 200.065(1) or, in the case of voted levies for  
112 debt service, the amount previously authorized by referendum.

113 (f) For special assessments collected utilizing the ad  
114 valorem method pursuant to s. 197.363, the previous year's  
115 assessment amount shall be added to the ad valorem taxes shown  
116 in the second and fifth columns, and the amount proposed to be

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117 imposed for the current year shall be added to the ad valorem  
118 taxes shown in the third column.

119 (5) The amounts shown on each line preceding each entry for  
120 voted levies for debt service shall include the sum of all ad  
121 valorem levies of the applicable unit of local government for  
122 operating purposes, including those of dependent special  
123 districts (except for municipal service taxing units, which  
124 shall be listed on the line for municipalities), and all  
125 nonvoted or nondebt service special assessments imposed by the  
126 applicable unit of local government to be collected utilizing  
127 the ad valorem method.

128 (6) Following the entries for each taxing authority, a  
129 final entry shall show: in the first column, the words "Total  
130 Property Taxes:" and in the second, third, and fifth columns,  
131 the sum of the entries for each of the individual taxing  
132 authorities. The second, third, and fifth columns shall,  
133 immediately below said entries, be labeled Column 1, Column 2,  
134 and Column 3, respectively. Below these labels shall appear, in  
135 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

136 (7) The notice shall further show a brief legal description  
137 of the property and the name and mailing address of the owner of  
138 record.

139 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value

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Your				
Property				
Value	\$.....	\$.....	\$.....	\$.....

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Last

Year

141

Your

Property

Value

This

Year            \$.....    \$.....    \$.....    \$.....

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If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption that is not reflected above, contact your county property appraiser at ...(phone number)... or ...(location)....

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If the property appraiser's office is unable to resolve the matter as to market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE ...(date)....

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(9) The reverse side of the form shall read:

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EXPLANATION

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\*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

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This column shows the taxes that applied last year to your

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property. These amounts were based on budgets adopted last year

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163 and your property's previous taxable value.

164 \*COLUMN 2—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

165 This column shows what your taxes will be this year under the  
166 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
167 proposal is NOT final and may be amended at the public hearings  
168 shown on the front side of this notice.

169 \*COLUMN 3—"YOUR TAXES IF NO BUDGET CHANGE IS MADE"

170 This column shows what your taxes will be this year IF EACH  
171 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These  
172 amounts are based on last year's budgets and your current  
173 assessment. The difference between columns 2 and 3 is the tax  
174 change proposed by each local taxing authority and is NOT the  
175 result of higher assessments.

176 ASSESSED VALUE means:

177 For homestead property: value as limited by the State  
178 Constitution;

179 For agricultural and similarly assessed property:  
180 classified use value;

181 For all other property: market value.

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183 \*Note: Amounts shown on this form do NOT reflect early payment  
184 discounts you may have received or may be eligible to receive.  
185 (Discounts are a maximum of 4 percent of the amounts shown on  
186 this form.)

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188 (10) The bottom portion of the notice shall further read in  
189 bold, conspicuous print:

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191 "Your final tax bill may contain non-ad valorem

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192 assessments which may not be reflected on this notice  
 193 such as assessments for roads, fire, garbage,  
 194 lighting, drainage, water, sewer, or other  
 195 governmental services and facilities which may be  
 196 levied by your county, city, or any special district.”  
 197

198 (11) (a) If requested by the local governing board levying  
 199 non-ad valorem assessments and agreed to by the property  
 200 appraiser, the notice specified in this section may contain a  
 201 notice of proposed or adopted non-ad valorem assessments. If so  
 202 agreed, the notice shall be titled:  
 203

204 NOTICE OF PROPOSED PROPERTY TAXES  
 205 AND PROPOSED OR ADOPTED  
 206 NON-AD VALOREM ASSESSMENTS  
 207 DO NOT PAY—THIS IS NOT A BILL  
 208

209 There must be a clear partition between the notice of proposed  
 210 property taxes and the notice of proposed or adopted non-ad  
 211 valorem assessments. The partition must be a bold, horizontal  
 212 line approximately 1/8-inch thick. By rule, the department shall  
 213 provide a format for the form of the notice of proposed or  
 214 adopted non-ad valorem assessments which meets the following  
 215 minimum requirements:

216 1. There must be subheading for columns listing the levying  
 217 local governing board, with corresponding assessment rates  
 218 expressed in dollars and cents per unit of assessment, and the  
 219 associated assessment amount.

220 2. The purpose of each assessment must also be listed in



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221 the column listing the levying local governing board if the  
222 purpose is not clearly indicated by the name of the board.

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

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

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

233 (b) If the notice includes all adopted non-ad valorem  
234 assessments, the provisions contained in subsection (10) shall  
235 not be placed on the notice.

236 (12) The notice shall further contain a brief explanation  
237 of changes in millage rates for required local effort property  
238 taxes set by the Legislature. The notice for each county shall  
239 be prepared by the Department of Revenue.

240 Section 3. This act shall take effect July 1, 2009.