

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Hudson offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Section 200.069, Florida Statutes, is amended to read:

200.069 Notice of proposed property taxes and non-ad valorem assessments.--Pursuant to s. 200.065(2) (b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form.

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34 is amended or repealed or until the officer receives written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 (1) The first page of the notice shall read:

37 NOTICE OF PROPOSED PROPERTY TAXES

38 DO NOT PAY--THIS IS NOT A BILL

39
40 The taxing authorities which levy property taxes against
41 your property will soon hold PUBLIC HEARINGS to adopt budgets
42 and tax rates for the next year.

43 The purpose of these PUBLIC HEARINGS is to receive opinions
44 from the general public and to answer questions on the proposed
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45 tax change and budget PRIOR TO TAKING FINAL ACTION.

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

48 (2) (a) The notice shall include the legal description of
49 the property, the name and mailing address of the owner of
50 record, and the tax ~~further contain~~ information applicable to
51 the specific parcel in question. The information shall be in
52 columnar form. There shall be seven ~~five~~ column headings which
53 shall read: "Taxing Authority," "Your Property Taxes Last Year,"
54 "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year
55 IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED
56 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED
57 Budget Change Is Adopted ~~Made,~~" "A Public Hearing on the
58 Proposed Taxes and Budget Will Be Held:", ~~and "Your Taxes This~~
59 ~~Year IF NO Budget Change is Made."~~

60 (b) As used in this section, the term "last year's
61 adjusted tax rate" means the rolled-back rate calculated
62 pursuant to s. 200.065(1).

63 (3) There shall be under each column heading an entry for
64 the county; the school district levy required pursuant to s.
65 1011.60(6); other operating school levies; the municipality or
66 municipal service taxing unit or units in which the parcel lies,
67 if any; the water management district levying pursuant to s.
68 373.503; the independent special districts in which the parcel
69 lies, if any; and for all voted levies for debt service
70 applicable to the parcel, if any.

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

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73 (a) In the first column, a brief, commonly used name for
74 the taxing authority or its governing body. The entry in the
75 first column for the levy required pursuant to s. 1011.60(6)
76 shall be "By State Law." The entry for other operating school
77 district levies shall be "By Local Board." Both school levy
78 entries shall be indented and preceded by the notation "Public
79 Schools:". For each voted levy for debt service, the entry shall
80 be "Voter Approved Debt Payments."

81 (b) In the second column, the gross amount of ad valorem
82 taxes levied against the parcel in the previous year. If the
83 parcel did not exist in the previous year, the second column
84 shall be blank.

85 (c) In the third column, last year's adjusted tax rate ~~the~~
86 ~~gross amount of ad valorem taxes proposed to be levied in the~~
87 ~~current year, which amount shall be based on the proposed~~
88 ~~millage rates provided to the property appraiser pursuant to s.~~
89 ~~200.065(2)(b) or, in the case of voted levies for debt service,~~
90 ~~the tax millage rate previously authorized by referendum, and~~
91 ~~the taxable value of the parcel as shown on the current year's~~
92 ~~assessment roll.~~

93 (d) In the fourth column, the gross amount of ad valorem
94 taxes which will apply to the parcel in the current year if each
95 taxing authority levies last year's adjusted tax rate or, in the
96 case of voted levies for debt service, the amount previously
97 authorized by referendum ~~date, the time, and a brief description~~
98 ~~of the location of the public hearing required pursuant to s.~~
99 ~~200.065(2)(c).~~

100 (e) In the fifth column, the tax rate that each taxing
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101 authority must levy against the parcel to fund the proposed
102 budget gross amount of ad valorem taxes which would apply to the
103 parcel in the current year if each taxing authority were to levy
104 the rolled-back rate computed pursuant to s. 200.065(1) or, in
105 the case of voted levies for debt service, the tax rate amount
106 previously authorized by referendum.

107 (f) In the sixth column, the gross amount of ad valorem
108 taxes that must levied in the current year if the proposed
109 budget is adopted.

110 (g) In the seventh column, the date, the time, and a brief
111 description of the location of the public hearing required
112 pursuant to s. 200.065(2)(c). For special assessments collected
113 utilizing the ad valorem method pursuant to s. 197.363, the
114 previous year's assessment amount shall be added to the ad
115 valorem taxes shown in the second and fifth columns, and the
116 amount proposed to be imposed for the current year shall be
117 added to the ad valorem taxes shown in the third column.

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

127 ~~(5)(6)~~ Following the entries for each taxing authority, a
128 final entry shall show: in the first column, the words "Total
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129 Property Taxes:" and in the second, fourth ~~third~~, and sixth
130 ~~fifth~~ columns, the sum of the entries for each of the individual
131 taxing authorities. The second, fourth ~~third~~, and sixth ~~fifth~~
132 columns shall, immediately below said entries, be labeled Column
133 1, Column 2, and Column 3, respectively. Below these labels
134 shall appear, in boldfaced type, the statement: SEE REVERSE SIDE
135 FOR EXPLANATION.

136 (6) (a) ~~(7)~~ The second page of the notice shall state the
137 parcel's market value and for each taxing authority that levies
138 an ad valorem tax against the parcel:

139 1. The assessed value, value of exemptions, and taxable
140 value for the previous year and the current year.

141 2. Each assessment reduction and exemption applicable to
142 the property, including the value of the assessment reduction or
143 exemption and tax levies to which they apply.

144 (b) The reverse side of the second page shall contain
145 definitions and explanations for the values included on the
146 front side. The notice shall further show a brief legal
147 description of the property and the name and mailing address of
148 the owner of record.

149 ~~(8) The notice shall further read:~~

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
150 Your	\$.....	\$.....	\$.....	\$.....
151 Propert	-	-	-	-

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Y

Value

Last

Year

153

Your

Propert

Y

Value

This \$..... \$..... \$..... \$.....

Year - - - -

155

156 (7) The following statement shall appear after the values
157 listed on the front of the second page:

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

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

168 (8)-(9) The reverse side of the first page of the form
169 shall read:

EXPLANATION

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*COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

*COLUMN 2--"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment ~~PROPOSED BUDGET CHANGE IS MADE"~~

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

*COLUMN 3--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice ~~NO BUDGET CHANGE IS MADE"~~

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

~~ASSESSED VALUE means:~~

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

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199 ~~For agricultural and similarly assessed property:~~
200 ~~classified use value;~~

201 ~~For all other property: market value.~~

202 *Note: Amounts shown on this form do NOT reflect early payment
203 discounts you may have received or may be eligible to receive.
204 (Discounts are a maximum of 4 percent of the amounts shown on
205 this form.)

206 (9) ~~(10)~~ The bottom portion of the notice shall further
207 read in bold, conspicuous print:

208
209 "Your final tax bill may contain non-ad valorem
210 assessments which may not be reflected on this notice
211 such as assessments for roads, fire, garbage,
212 lighting, drainage, water, sewer, or other
213 governmental services and facilities which may be
214 levied by your county, city, or any special district."

215 (10) ~~(11)~~ (a) If requested by the local governing board
216 levying non-ad valorem assessments and agreed to by the property
217 appraiser, the notice specified in this section may contain a
218 notice of proposed or adopted non-ad valorem assessments. If so
219 agreed, the notice shall be titled:

220 NOTICE OF PROPOSED PROPERTY TAXES
221 AND PROPOSED OR ADOPTED
222 NON-AD VALOREM ASSESSMENTS
223 DO NOT PAY--THIS IS NOT A BILL

224
225 There must be a clear partition between the notice of proposed
226 property taxes and the notice of proposed or adopted non-ad
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227 | valorem assessments. The partition must be a bold, horizontal
228 | line approximately 1/8-inch thick. By rule, the department shall
229 | provide a format for the form of the notice of proposed or
230 | adopted non-ad valorem assessments which meets the following
231 | minimum requirements:

232 | 1. There must be subheading for columns listing the
233 | levying local governing board, with corresponding assessment
234 | rates expressed in dollars and cents per unit of assessment, and
235 | the associated assessment amount.

236 | 2. The purpose of each assessment must also be listed in
237 | the column listing the levying local governing board if the
238 | purpose is not clearly indicated by the name of the board.

239 | 3. Each non-ad valorem assessment for each levying local
240 | governing board must be listed separately.

241 | 4. If a county has too many municipal service benefit
242 | units or assessments to be listed separately, it shall combine
243 | them by function.

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

249 | (b) If the notice includes all adopted non-ad valorem
250 | assessments, the provisions contained in subsection (10) shall
251 | not be placed on the notice.

252 | Section 2. Paragraph (c) of subsection (1) of section
253 | 192.0105, Florida Statutes, is amended to read:

254 | 192.0105 Taxpayer rights.--There is created a Florida
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255 Taxpayer's Bill of Rights for property taxes and assessments to
256 guarantee that the rights, privacy, and property of the
257 taxpayers of this state are adequately safeguarded and protected
258 during tax levy, assessment, collection, and enforcement
259 processes administered under the revenue laws of this state. The
260 Taxpayer's Bill of Rights compiles, in one document, brief but
261 comprehensive statements that summarize the rights and
262 obligations of the property appraisers, tax collectors, clerks
263 of the court, local governing boards, the Department of Revenue,
264 and taxpayers. Additional rights afforded to payors of taxes and
265 assessments imposed under the revenue laws of this state are
266 provided in s. 213.015. The rights afforded taxpayers to assure
267 that their privacy and property are safeguarded and protected
268 during tax levy, assessment, and collection are available only
269 insofar as they are implemented in other parts of the Florida
270 Statutes or rules of the Department of Revenue. The rights so
271 guaranteed to state taxpayers in the Florida Statutes and the
272 departmental rules include:

273 (1) THE RIGHT TO KNOW.--

274 (c) The right to advertised notice of the amount by which
275 the tentatively adopted millage rate results in taxes that
276 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
277 The right to notification by first-class mail of a comparison of
278 the amount of the taxes to be levied from the proposed millage
279 rate under the tentative budget change, compared to the previous
280 year's taxes, and also compared to the taxes that would be
281 levied if no budget change is made (see ss. 200.065(2)(b) and
282 200.069(2), (3), (4), and (8) ~~ss. 200.065(2)(b) and 200.069(2),~~

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283 ~~(3), (4), and (9)~~.

284 Section 3. Subsection (11) of section 200.065, Florida
285 Statutes, is amended to read:

286 200.065 Method of fixing millage.--

287 (11) Notwithstanding the provisions of paragraph (2) (b)
288 and s. 200.069(4) (f) ~~s. 200.069(4) (e)~~ to the contrary, the
289 proposed millage rates provided to the property appraiser by the
290 taxing authority, except for millage rates adopted by
291 referendum, for rates authorized by s. 1011.71, and for rates
292 required by law to be in a specified millage amount, shall be
293 adjusted in the event that a review notice is issued pursuant to
294 s. 193.1142(4) and the taxable value on the approved roll is at
295 variance with the taxable value certified pursuant to subsection
296 (1). The adjustment shall be made by the property appraiser, who
297 shall notify the taxing authorities affected by the adjustment
298 within 5 days of the date the roll is approved pursuant to s.
299 193.1142(4). The adjustment shall be such as to provide for no
300 change in the dollar amount of taxes levied from that initially
301 proposed by the taxing authority.

302 Section 4. This act shall take effect January 1, 2010.

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304 -----

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

305 Remove the entire title and insert:

306 A bill to be entitled
307 An act relating to notices of proposed property taxes;
308 amending s. 200.069, F.S.; revising the form of the notice
309 of proposed property taxes to include additional
310

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311 information relating to past and proposed millage rates
312 and ad valorem taxes and assessment reductions and
313 exemptions; defining a term; amending ss. 192.0105 and
314 200.065, F.S.; conforming cross-references; providing an
315 effective date.

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