

1 A bill to be entitled
 2 An act relating to notices of proposed property taxes;
 3 amending s. 200.069, F.S.; revising the form of the notice
 4 of proposed property taxes to include certain millage
 5 rates; amending s. 200.065, F.S.; conforming a cross-
 6 reference; providing an effective date.

7
 8 Be It Enacted by the Legislature of the State of Florida:

9
 10 Section 1. Section 200.069, Florida Statutes, is amended
 11 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. The, ~~which~~ notice shall contain the
 20 elements and use the format provided in the following form.
 21 Notwithstanding the provisions of s. 195.022, a ~~no~~ county
 22 officer may not ~~shall~~ use a form other than that provided in
 23 this section ~~herein~~. The Department of Revenue may adjust the
 24 spacing and placement on the form of the elements listed in this
 25 section as it considers necessary based on changes in conditions
 26 necessitated by various taxing authorities. If the elements are
 27 in the order listed, the placement of the listed columns may be
 28 varied at the discretion and expense of the property appraiser,

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 39 | that specifies the form is amended or repealed or until the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

42 | (1) The notice shall read:

43 |
 44 | NOTICE OF PROPOSED PROPERTY TAXES
 45 | DO NOT PAY--THIS IS NOT A BILL
 46 |

47 | The taxing authorities which levy property taxes against
 48 | your property will soon hold PUBLIC HEARINGS to adopt budgets
 49 | and tax rates for the next year.

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

53 | Each taxing authority may AMEND OR ALTER its proposals at
 54 | the hearing.

55 |
 56 | (2) The notice shall further contain information

57 applicable to the specific parcel in question. The information
 58 shall be in columnar form. There shall be eight ~~five~~ column
 59 headings which shall read: "Taxing Authority," "Your Property
 60 Taxes Last Year," "Millage Rate Last Year," "Your Taxes This
 61 Year IF PROPOSED Budget Change is Made," "Millage Rate This Year
 62 IF PROPOSED Budget Change is Made," "A Public Hearing on the
 63 Proposed Taxes and Budget Will be Held: ," ~~and~~ "Your Taxes This
 64 Year IF NO Budget Change is Made, ," and "Millage Rate IF NO
 65 Budget Change is Made."

66 (3) There shall be under each column heading an entry for
 67 the county; the school district levy required pursuant to s.
 68 1011.60(6); other operating school levies; the municipality or
 69 municipal service taxing unit or units in which the parcel lies,
 70 if any; the water management district levying pursuant to s.
 71 373.503; the independent special districts in which the parcel
 72 lies, if any; and for all voted levies for debt service
 73 applicable to the parcel, if any.

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

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

84 (b) In the second column, the gross amount of ad valorem

85 taxes levied against the parcel in the previous year. If the
 86 parcel did not exist in the previous year, the second column
 87 shall be blank.

88 (c) In the third column, the millage rate for ad valorem
 89 taxes levied against the parcel in the previous year. If the
 90 parcel did not exist in the previous year, the third column
 91 shall be blank.

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

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

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

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

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

113 | made.

114 | (i)~~(f)~~ For special assessments collected using ~~utilizing~~
 115 | the ad valorem method pursuant to s. 197.363, the previous
 116 | year's assessment amount shall be added to the ad valorem taxes
 117 | shown in the second and seventh ~~fifth~~ columns, and the amount
 118 | proposed to be imposed for the current year shall be added to
 119 | the ad valorem taxes shown in the fourth ~~third~~ column.

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

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

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

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141 (8) The notice shall further read:

142
 143

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value

144

Your Property Value				
Last Year	\$.....	\$.....	\$.....	\$.....

Your Property Value				
This Year	\$.....	\$.....	\$.....	\$.....

145
 146 If you feel that the market value of your property is
 147 inaccurate or does not reflect fair market value, or if you are
 148 entitled to an exemption that is not reflected above, contact
 149 your county property appraiser at (phone number) or
 150 (location) .

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

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

EXPLANATION

*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 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 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;

For agricultural and similarly assessed property: classified use value;

For all other property: market value.

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

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185 | this form.)

186

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

189

190 | "Your final tax bill may contain non-ad valorem
 191 | assessments which may not be reflected on this notice
 192 | such as assessments for roads, fire, garbage,
 193 | lighting, drainage, water, sewer, or other
 194 | governmental services and facilities which may be
 195 | levied by your county, city, or any special district."

196

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

202

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

207

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

213 adopted non-ad valorem assessments which meets the following
 214 minimum requirements:

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

219 2. The purpose of each assessment must also be listed in
 220 the column listing the levying local governing board if the
 221 purpose is not clearly indicated by the name of the board.

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

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

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

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

235 Section 2. Subsection (11) of section 200.065, Florida
 236 Statutes, is amended to read:

237 200.065 Method of fixing millage.--

238 (11) Notwithstanding the provisions of paragraph (2) (b)
 239 and s. 200.069(4) (d) ~~s. 200.069(4) (e)~~ to the contrary, the
 240 proposed millage rates provided to the property appraiser by the

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241 taxing authority, except for millage rates adopted by
242 referendum, for rates authorized by s. 1011.71, and for rates
243 required by law to be in a specified millage amount, shall be
244 adjusted in the event that a review notice is issued pursuant to
245 s. 193.1142(4) and the taxable value on the approved roll is at
246 variance with the taxable value certified pursuant to subsection
247 (1). The adjustment shall be made by the property appraiser, who
248 shall notify the taxing authorities affected by the adjustment
249 within 5 days of the date the roll is approved pursuant to s.
250 193.1142(4). The adjustment shall be such as to provide for no
251 change in the dollar amount of taxes levied from that initially
252 proposed by the taxing authority.

253 Section 3. This act shall take effect January 1, 2010.