

## ENROLLED

HB 701, Engrossed 2

2009 Legislature

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 additional  
5           information relating to past and proposed millage rates  
6           and ad valorem taxes and assessment reductions and  
7           exemptions; defining a term; amending ss. 192.0105 and  
8           200.065, F.S.; conforming cross-references; providing an  
9           effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13           Section 1. Section 200.069, Florida Statutes, is amended  
14           to read:

15           200.069 Notice of proposed property taxes and non-ad  
16           valorem assessments.--Pursuant to s. 200.065(2)(b), the property  
17           appraiser, in the name of the taxing authorities and local  
18           governing boards levying non-ad valorem assessments within his  
19           or her jurisdiction and at the expense of the county, shall  
20           prepare and deliver by first-class mail to each taxpayer to be  
21           listed on the current year's assessment roll a notice of  
22           proposed property taxes, which notice shall contain the elements  
23           and use the format provided in the following form.

24           Notwithstanding the provisions of s. 195.022, no county officer  
25           shall use a form other than that provided herein. The Department  
26           of Revenue may adjust the spacing and placement on the form of  
27           the elements listed in this section as it considers necessary  
28           based on changes in conditions necessitated by various taxing

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

44 | (1) The first page of the notice shall read:

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

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

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

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

56 | (2) (a) The notice shall include a brief legal description

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57 of the property, the name and mailing address of the owner of  
 58 record, and the tax  ~~further contain~~ information applicable to  
 59 the specific parcel in question. The information shall be in  
 60 columnar form. There shall be seven ~~five~~ column headings which  
 61 shall read: "Taxing Authority," "Your Property Taxes Last Year,"  
 62 "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year  
 63 IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED  
 64 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED  
 65 Budget Change Is Adopted  ~~Made,~~ "A Public Hearing on the  
 66 Proposed Taxes and Budget Will Be Held:", ~~and "Your Taxes This~~  
 67 ~~Year IF NO Budget Change is Made."~~

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

71 (3) There shall be under each column heading an entry for  
 72 the county; the school district levy required pursuant to s.  
 73 1011.60(6); other operating school levies; the municipality or  
 74 municipal service taxing unit or units in which the parcel lies,  
 75 if any; the water management district levying pursuant to s.  
 76 373.503; the independent special districts in which the parcel  
 77 lies, if any; and for all voted levies for debt service  
 78 applicable to the parcel, if any.

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

81 (a) In the first column, a brief, commonly used name for  
 82 the taxing authority or its governing body. The entry in the  
 83 first column for the levy required pursuant to s. 1011.60(6)  
 84 shall be "By State Law." The entry for other operating school

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85 district levies shall be "By Local Board." Both school levy  
 86 entries shall be indented and preceded by the notation "Public  
 87 Schools:". For each voted levy for debt service, the entry shall  
 88 be "Voter Approved Debt Payments."

89 (b) In the second column, the gross amount of ad valorem  
 90 taxes levied against the parcel in the previous year. If the  
 91 parcel did not exist in the previous year, the second column  
 92 shall be blank.

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

101 (d) In the fourth column, the gross amount of ad valorem  
 102 taxes which will apply to the parcel in the current year if each  
 103 taxing authority levies last year's adjusted tax rate or, in the  
 104 case of voted levies for debt service, the amount previously  
 105 authorized by referendum ~~date, the time, and a brief description~~  
 106 ~~of the location of the public hearing required pursuant to s.~~  
 107 ~~200.065(2)(c).~~

108 (e) In the fifth column, the tax rate that each taxing  
 109 authority must levy against the parcel to fund the proposed  
 110 budget ~~gross amount of ad valorem taxes which would apply to the~~  
 111 ~~parcel in the current year if each taxing authority were to levy~~  
 112 ~~the rolled back rate computed pursuant to s. 200.065(1) or, in~~

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113 | the case of voted levies for debt service, the tax rate amount  
 114 | previously authorized by referendum.

115 |       (f) In the sixth column, the gross amount of ad valorem  
 116 | taxes that must levied in the current year if the proposed  
 117 | budget is adopted.

118 |       (g) In the seventh column, the date, the time, and a brief  
 119 | description of the location of the public hearing required  
 120 | pursuant to s. 200.065(2)(c). ~~For special assessments collected~~  
 121 | ~~utilizing the ad valorem method pursuant to s. 197.363, the~~  
 122 | ~~previous year's assessment amount shall be added to the ad~~  
 123 | ~~valorem taxes shown in the second and fifth columns, and the~~  
 124 | ~~amount proposed to be imposed for the current year shall be~~  
 125 | ~~added to the ad valorem taxes shown in the third column.~~

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

135 |       ~~(5)-(6)~~ Following the entries for each taxing authority, a  
 136 | final entry shall show: in the first column, the words "Total  
 137 | Property Taxes:" and in the second, fourth ~~third~~, and sixth  
 138 | ~~fifth~~ columns, the sum of the entries for each of the individual  
 139 | taxing authorities. The second, fourth ~~third~~, and sixth ~~fifth~~  
 140 | columns shall, immediately below said entries, be labeled Column

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141 1, Column 2, and Column 3, respectively. Below these labels  
 142 shall appear, in boldfaced type, the statement: SEE REVERSE SIDE  
 143 FOR EXPLANATION.

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

147 1. The assessed value, value of exemptions, and taxable  
 148 value for the previous year and the current year.

149 2. Each assessment reduction and exemption applicable to  
 150 the property, including the value of the assessment reduction or  
 151 exemption and tax levies to which they apply.

152 (b) The reverse side of the second page shall contain  
 153 definitions and explanations for the values included on the  
 154 front side. ~~The notice shall further show a brief legal~~  
 155 ~~description of the property and the name and mailing address of~~  
 156 ~~the owner of record.~~

157 ~~(8) The notice shall further read:~~  
 158

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
159 Your				
160 Propert				
y				
Value	\$. . . . .	\$. . . . .	\$. . . . .	\$. . . . .
Last	-	-	-	-

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Year

161  
 162

Your

Propert

y

Value

This	\$.....	\$.....	\$.....	\$.....
Year	-	-	-	-

163

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

164  
 165

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 or classification that is not reflected above, contact your county property appraiser at ...(phone number)... or ...(location)....

166  
 167  
 168  
 169  
 170

If the property appraiser's office is unable to resolve the matter as to market value, classification, 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)....

171  
 172  
 173  
 174  
 175

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

176  
 177

EXPLANATION

178  
 179

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

180

This column shows the taxes that applied last year to your

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182 | property. These amounts were based on budgets adopted last year  
 183 | and your property's previous taxable value.

184 | \*COLUMN 2--"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

185 | This column shows what your taxes will be this year IF EACH  
 186 | TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
 187 | amounts are based on last year's budgets and your current  
 188 | assessment ~~PROPOSED BUDGET CHANGE IS MADE"~~

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

193 | \*COLUMN 3--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

194 | This column shows what your taxes will be this year under the  
 195 | BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
 196 | proposal is NOT final and may be amended at the public hearings  
 197 | shown on the front side of this notice ~~NO BUDGET CHANGE IS MADE"~~

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

204 | ~~ASSESSED VALUE means:~~

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

207 | ~~For agricultural and similarly assessed property:~~  
 208 | ~~classified use value;~~

209 | ~~For all other property: market value.~~



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

214 (9)~~(10)~~ The bottom portion of the notice shall further  
 215 read in bold, conspicuous print:

216  
 217 "Your final tax bill may contain non-ad valorem  
 218 assessments which may not be reflected on this notice  
 219 such as assessments for roads, fire, garbage,  
 220 lighting, drainage, water, sewer, or other  
 221 governmental services and facilities which may be  
 222 levied by your county, city, or any special district."

223 (10)~~(11)~~(a) If requested by the local governing board  
 224 levying non-ad valorem assessments and agreed to by the property  
 225 appraiser, the notice specified in this section may contain a  
 226 notice of proposed or adopted non-ad valorem assessments. If so  
 227 agreed, the notice shall be titled:

228 NOTICE OF PROPOSED PROPERTY TAXES  
 229 AND PROPOSED OR ADOPTED  
 230 NON-AD VALOREM ASSESSMENTS  
 231 DO NOT PAY--THIS IS NOT A BILL

232  
 233 There must be a clear partition between the notice of proposed  
 234 property taxes and the notice of proposed or adopted non-ad  
 235 valorem assessments. The partition must be a bold, horizontal  
 236 line approximately 1/8-inch thick. By rule, the department shall  
 237 provide a format for the form of the notice of proposed or

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238 adopted non-ad valorem assessments which meets the following  
 239 minimum requirements:

240 1. There must be subheading for columns listing the  
 241 levying local governing board, with corresponding assessment  
 242 rates expressed in dollars and cents per unit of assessment, and  
 243 the associated assessment amount.

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

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

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

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

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

260 Section 2. Paragraph (c) of subsection (1) of section  
 261 192.0105, Florida Statutes, is amended to read:

262 192.0105 Taxpayer rights.--There is created a Florida  
 263 Taxpayer's Bill of Rights for property taxes and assessments to  
 264 guarantee that the rights, privacy, and property of the  
 265 taxpayers of this state are adequately safeguarded and protected

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266 during tax levy, assessment, collection, and enforcement  
 267 processes administered under the revenue laws of this state. The  
 268 Taxpayer's Bill of Rights compiles, in one document, brief but  
 269 comprehensive statements that summarize the rights and  
 270 obligations of the property appraisers, tax collectors, clerks  
 271 of the court, local governing boards, the Department of Revenue,  
 272 and taxpayers. Additional rights afforded to payors of taxes and  
 273 assessments imposed under the revenue laws of this state are  
 274 provided in s. 213.015. The rights afforded taxpayers to assure  
 275 that their privacy and property are safeguarded and protected  
 276 during tax levy, assessment, and collection are available only  
 277 insofar as they are implemented in other parts of the Florida  
 278 Statutes or rules of the Department of Revenue. The rights so  
 279 guaranteed to state taxpayers in the Florida Statutes and the  
 280 departmental rules include:

281 (1) THE RIGHT TO KNOW.--

282 (c) The right to advertised notice of the amount by which  
 283 the tentatively adopted millage rate results in taxes that  
 284 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
 285 The right to notification by first-class mail of a comparison of  
 286 the amount of the taxes to be levied from the proposed millage  
 287 rate under the tentative budget change, compared to the previous  
 288 year's taxes, and also compared to the taxes that would be  
 289 levied if no budget change is made (see ss. 200.065(2)(b) and  
 290 200.069(2), (3), (4), and (8) ~~ss. 200.065(2)(b) and 200.069(2),~~  
 291 ~~(3), (4), and (9)~~).

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

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294           200.065 Method of fixing millage.--

295           (11) Notwithstanding the provisions of paragraph (2)(b)

296 and s. 200.069(4)(f) ~~s. 200.069(4)(e)~~ to the contrary, the

297 proposed millage rates provided to the property appraiser by the

298 taxing authority, except for millage rates adopted by

299 referendum, for rates authorized by s. 1011.71, and for rates

300 required by law to be in a specified millage amount, shall be

301 adjusted in the event that a review notice is issued pursuant to

302 s. 193.1142(4) and the taxable value on the approved roll is at

303 variance with the taxable value certified pursuant to subsection

304 (1). The adjustment shall be made by the property appraiser, who

305 shall notify the taxing authorities affected by the adjustment

306 within 5 days of the date the roll is approved pursuant to s.

307 193.1142(4). The adjustment shall be such as to provide for no

308 change in the dollar amount of taxes levied from that initially

309 proposed by the taxing authority.

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