

By Senator Richter

37-00501-09

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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  
4           notice of proposed property taxes to include certain  
5           millage rates; amending s. 200.065, F.S.; conforming a  
6           cross-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 to  
11   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 ~~ne~~ 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

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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 NOTICE OF PROPOSED PROPERTY TAXES  
 44 DO NOT PAY—THIS IS NOT A BILL  
 45

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

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

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

55 (2) The notice shall further contain information applicable  
 56 to the specific parcel in question. The information shall be in  
 57 columnar form. There shall be eight ~~five~~ column headings which  
 58 shall read: "Taxing Authority," "Your Property Taxes Last Year,"

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59 "Millage Rate Last Year," "Your Taxes This Year IF PROPOSED  
 60 Budget Change is Made," "Millage Rate This Year IF PROPOSED  
 61 Budget Change is Made," "A Public Hearing on the Proposed Taxes  
 62 and Budget Will be Held:," ~~and~~ "Your Taxes This Year IF NO  
 63 Budget Change is Made," and "Millage Rate IF NO Budget Change is  
 64 Made."

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

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

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

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

87 (c) In the third column, the millage rate for ad valorem

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88 taxes levied against the parcel in the previous year. If the  
89 parcel did not exist in the previous year, the third column  
90 shall be blank.

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

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

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

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

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

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

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117 proposed to be imposed for the current year shall be added to  
118 the ad valorem taxes shown in the fourth ~~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, fourth ~~third~~, and seventh  
131 ~~fifth~~ columns, the sum of the entries for each of the individual  
132 taxing authorities. The second, fourth ~~third~~, and seventh ~~fifth~~  
133 columns shall, immediately below said entries, be labeled Column  
134 1, Column 2, and Column 3, respectively. Below these labels  
135 shall appear, in boldfaced type, the statement: SEE REVERSE SIDE  
136 FOR EXPLANATION.

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

140 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value

141  
Your  
Property \$..... \$..... \$..... \$.....

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Value

Last

Year

142

Your

Property

Value

This

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

143

144

145

146

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)....

147

148

149

150

151

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)....

152

153

154

155

156

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

157

EXPLANATION

158

159

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

160

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.

161

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163 \*COLUMN 2—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"  
164 This column shows what your taxes will be this year under the  
165 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
166 proposal is NOT final and may be amended at the public hearings  
167 shown on the front side of this notice.

168 \*COLUMN 3—"YOUR TAXES IF NO BUDGET CHANGE IS MADE"  
169 This column shows what your taxes will be this year IF EACH  
170 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These  
171 amounts are based on last year's budgets and your current  
172 assessment. The difference between columns 2 and 3 is the tax  
173 change proposed by each local taxing authority and is NOT the  
174 result of higher assessments.

175 ASSESSED VALUE means:

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

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

180 For all other property: market value.

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

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

187  
188 "Your final tax bill may contain non-ad valorem  
189 assessments which may not be reflected on this notice  
190 such as assessments for roads, fire, garbage,  
191 lighting, drainage, water, sewer, or other

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192 governmental services and facilities which may be  
 193 levied by your county, city, or any special district.”

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

199 NOTICE OF PROPOSED PROPERTY TAXES  
 200 AND PROPOSED OR ADOPTED  
 201 NON-AD VALOREM ASSESSMENTS  
 202 DO NOT PAY—THIS IS NOT A BILL  
 203

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

211 1. There must be subheading for columns listing the levying  
 212 local governing board, with corresponding assessment rates  
 213 expressed in dollars and cents per unit of assessment, and the  
 214 associated assessment amount.

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

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

220 4. If a county has too many municipal service benefit units



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221 or assessments to be listed separately, it shall combine them by  
222 function.

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

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

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

233 200.065 Method of fixing millage.-

234 (11) Notwithstanding the provisions of paragraph (2)(b) and  
235 s. 200.069(4)(d) ~~s. 200.069(4)(e)~~ to the contrary, the proposed  
236 millage rates provided to the property appraiser by the taxing  
237 authority, except for millage rates adopted by referendum, for  
238 rates authorized by s. 1011.71, and for rates required by law to  
239 be in a specified millage amount, shall be adjusted in the event  
240 that a review notice is issued pursuant to s. 193.1142(4) and  
241 the taxable value on the approved roll is at variance with the  
242 taxable value certified pursuant to subsection (1). The  
243 adjustment shall be made by the property appraiser, who shall  
244 notify the taxing authorities affected by the adjustment within  
245 5 days of the date the roll is approved pursuant to s.  
246 193.1142(4). The adjustment shall be such as to provide for no  
247 change in the dollar amount of taxes levied from that initially  
248 proposed by the taxing authority.

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