

By the Committee on Finance and Tax; and Senators Richter and Fasano

593-05148-09

2009752c1

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
5 additional information relating to past and proposed
6 millage rates and ad valorem taxes and assessment
7 reductions and exemptions; defining a term; amending
8 ss. 192.0105 and 200.065, F.S.; conforming cross-
9 references; providing an 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
29 authorities. If the elements are in the order listed, the

593-05148-09

2009752c1

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42 is amended or repealed or until the officer receives written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 the legal description of
57 the property, the name and mailing address of the owner of
58 record, and the tax ~~further contain~~ information applicable to

593-05148-09

2009752c1

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," "Your Taxes This Year IF NO
 63 Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED
 64 Budget Is Adopted," "Your Taxes This Year IF PROPOSED Budget
 65 Change Is Adopted ~~Made,~~" "A Public Hearing on the Proposed Taxes
 66 and Budget Will Be Held:", ~~and "Your Taxes This Year IF NO~~
 67 ~~Budget Change is Made."~~

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

593-05148-09

2009752c1

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~~
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

593-05148-09

2009752c1

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 for~~
 127 ~~voted levies for debt service shall include the sum of all ad~~
 128 ~~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
 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)~~(7)~~ (a) The second page of the notice shall state the
 145 parcel's market value and for each taxing authority that levies

593-05148-09

2009752c1

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:~~

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value

158

~~Your~~

~~Propert~~

~~y~~

~~Value~~

Last	\$.....	\$.....	\$.....	\$.....
------	---------	---------	---------	---------

Year	-	-	-	-
------	---	---	---	---

159

~~Your~~

~~Propert~~

~~y~~

~~Value~~

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

Year	-	-	-	-
------	---	---	---	---

160

593-05148-09

2009752c1

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

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

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

173 (8)-(9) The reverse side of the first page of the form shall
 174 read:

175 EXPLANATION

176
 177 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

178 This column shows the taxes that applied last year to your
 179 property. These amounts were based on budgets adopted last year
 180 and your property's previous taxable value.

181 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

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

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

593-05148-09

2009752c1

190 *COLUMN 3—“YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED”
 191 This column shows what your taxes will be this year under the
 192 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 193 proposal is NOT final and may be amended at the public hearings
 194 shown on the front side of this notice ~~NO BUDGET CHANGE IS MADE”~~
 195 ~~This column shows what your taxes will be this year IF EACH~~
 196 ~~TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These~~
 197 ~~amounts are based on last year’s budgets and your current~~
 198 ~~assessment.~~ The difference between columns 2 and 3 is the tax
 199 change proposed by each local taxing authority and is NOT the
 200 result of higher assessments.

201 ~~ASSESSED VALUE means:~~

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

204 ~~For agricultural and similarly assessed property:~~
 205 ~~classified use value;~~

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

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

211 ~~(9)~~ ~~(10)~~ The bottom portion of the notice shall further read
 212 in bold, conspicuous print:

214 “Your final tax bill may contain non-ad valorem
 215 assessments which may not be reflected on this notice
 216 such as assessments for roads, fire, garbage,
 217 lighting, drainage, water, sewer, or other
 218 governmental services and facilities which may be

593-05148-09

2009752c1

219 levied by your county, city, or any special district.”

220 (10)~~(11)~~(a) If requested by the local governing board
 221 levying non-ad valorem assessments and agreed to by the property
 222 appraiser, the notice specified in this section may contain a
 223 notice of proposed or adopted non-ad valorem assessments. If so
 224 agreed, the notice shall be titled:

225 NOTICE OF PROPOSED PROPERTY TAXES
 226 AND PROPOSED OR ADOPTED
 227 NON-AD VALOREM ASSESSMENTS
 228 DO NOT PAY—THIS IS NOT A BILL

229

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

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

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

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

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

593-05148-09

2009752c1

248 function.

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

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

257 Section 2. Paragraph (c) of subsection (1) of section
258 192.0105, Florida Statutes, is amended to read:

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

593-05148-09

2009752c1

277 departmental rules include:

278 (1) THE RIGHT TO KNOW.—

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

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

291 200.065 Method of fixing millage.—

292 (11) Notwithstanding the provisions of paragraph (2)(b) and
293 s. 200.069(4)(f) ~~s. 200.069(4)(e)~~ to the contrary, the proposed
294 millage rates provided to the property appraiser by the taxing
295 authority, except for millage rates adopted by referendum, for
296 rates authorized by s. 1011.71, and for rates required by law to
297 be in a specified millage amount, shall be adjusted in the event
298 that a review notice is issued pursuant to s. 193.1142(4) and
299 the taxable value on the approved roll is at variance with the
300 taxable value certified pursuant to subsection (1). The
301 adjustment shall be made by the property appraiser, who shall
302 notify the taxing authorities affected by the adjustment within
303 5 days of the date the roll is approved pursuant to s.
304 193.1142(4). The adjustment shall be such as to provide for no
305 change in the dollar amount of taxes levied from that initially

593-05148-09

2009752c1

306 proposed by the taxing authority.

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