

By the Committees on General Government Appropriations; and Finance and Tax; and Senators Richter and Fasano

601-05624-09

2009752c2

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

601-05624-09

2009752c2

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42 is amended or repealed or until the officer receives written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

601-05624-09

2009752c2

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

69 (b) As used in this section, the term "last year's adjusted
70 tax rate" means the rolled-back rate calculated pursuant to s.
71 200.065(1).

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

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

82 (a) In the first column, a brief, commonly used name for
83 the taxing authority or its governing body. The entry in the
84 first column for the levy required pursuant to s. 1011.60(6)
85 shall be "By State Law." The entry for other operating school
86 district levies shall be "By Local Board." Both school levy
87 entries shall be indented and preceded by the notation "Public

601-05624-09

2009752c2

88 Schools:". For each voted levy for debt service, the entry shall
89 be "Voter Approved Debt Payments."

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

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

102 (d) In the fourth column, the gross amount of ad valorem
103 taxes which will apply to the parcel in the current year if each
104 taxing authority levies last year's adjusted tax rate or, in the
105 case of voted levies for debt service, the amount previously
106 authorized by referendum ~~date, the time, and a brief description~~
107 ~~of the location of the public hearing required pursuant to s.~~
108 ~~200.065(2)(c).~~

109 (e) In the fifth column, the tax rate that each taxing
110 authority must levy against the parcel to fund the proposed
111 budget ~~gross amount of ad valorem taxes which would apply to the~~
112 ~~parcel in the current year if each taxing authority were to levy~~
113 ~~the rolled-back rate computed pursuant to s. 200.065(1) or, in~~
114 ~~the case of voted levies for debt service, the tax rate amount~~
115 ~~previously authorized by referendum.~~

116 (f) In the sixth column, the gross amount of ad valorem

601-05624-09

2009752c2

117 taxes that must levied in the current year if the proposed
118 budget is adopted.

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

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

136 (5)(6) Following the entries for each taxing authority, a
137 final entry shall show: in the first column, the words "Total
138 Property Taxes:" and in the second, fourth ~~third~~, and sixth
139 ~~fifth~~ columns, the sum of the entries for each of the individual
140 taxing authorities. The second, fourth ~~third~~, and sixth ~~fifth~~
141 columns shall, immediately below said entries, be labeled Column
142 1, Column 2, and Column 3, respectively. Below these labels
143 shall appear, in boldfaced type, the statement: SEE REVERSE SIDE
144 FOR EXPLANATION.

145 (6)(7)(a) The second page of the notice shall state the

601-05624-09

2009752c2

146 parcel's market value and for each taxing authority that levies
147 an ad valorem tax against the parcel:

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

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

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

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

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value

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

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

601-05624-09

2009752c2

161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189

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

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)....

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)....

(8)-(9) The reverse side of the first page 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 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~~

601-05624-09

2009752c2

190 ~~shown on the front side of this notice.~~

191 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

192 This column shows what your taxes will be this year under the

193 BUDGET ACTUALLY PROPOSED by each local taxing authority. The

194 proposal is NOT final and may be amended at the public hearings

195 shown on the front side of this notice ~~NO BUDGET CHANGE IS MADE"~~

196 ~~This column shows what your taxes will be this year IF EACH~~

197 ~~TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These~~

198 ~~amounts are based on last year's budgets and your current~~

199 ~~assessment.~~ The difference between columns 2 and 3 is the tax

200 change proposed by each local taxing authority and is NOT the

201 result of higher assessments.

202 ~~ASSESSED VALUE means:~~

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

204 ~~Constitution;~~

205 ~~For agricultural and similarly assessed property:~~

206 ~~classified use value;~~

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

208 *Note: Amounts shown on this form do NOT reflect early payment

209 discounts you may have received or may be eligible to receive.

210 (Discounts are a maximum of 4 percent of the amounts shown on

211 this form.)

212 (9) ~~(10)~~ The bottom portion of the notice shall further read

213 in bold, conspicuous print:

214

215 "Your final tax bill may contain non-ad valorem

216 assessments which may not be reflected on this notice

217 such as assessments for roads, fire, garbage,

218 lighting, drainage, water, sewer, or other

601-05624-09

2009752c2

219 governmental services and facilities which may be
 220 levied by your county, city, or any special district.”
 221 (10)~~(11)~~(a) If requested by the local governing board
 222 levying non-ad valorem assessments and agreed to by the property
 223 appraiser, the notice specified in this section may contain a
 224 notice of proposed or adopted non-ad valorem assessments. If so
 225 agreed, the notice shall be titled:

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

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

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

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

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

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

601-05624-09

2009752c2

248 or assessments to be listed separately, it shall combine them by
249 function.

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

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

258 Section 2. Paragraph (c) of subsection (1) of section
259 192.0105, Florida Statutes, is amended to read:

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

601-05624-09

2009752c2

277 guaranteed to state taxpayers in the Florida Statutes and the
278 departmental rules include:

279 (1) THE RIGHT TO KNOW.—

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

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

292 200.065 Method of fixing millage.—

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

601-05624-09

2009752c2

306 change in the dollar amount of taxes levied from that initially
307 proposed by the taxing authority.

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