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LEGISLATIVE ACTION

Senate

House

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Floor: WD/2R

03/09/2012 12:26 PM

Senator Evers moved the following:

Senate Amendment (with title amendment)

Delete lines 965 - 1022

and insert:

Section 29. Section 200.069, Florida Statutes, is amended to read:

200.069 Notice of proposed property taxes and non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver ~~by first-class mail~~ to each taxpayer to be listed on the current year's assessment roll a notice of



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14 proposed property taxes, which notice shall contain the elements
15 and use the format provided in the following form. The property
16 appraiser may send the notice electronically or by first-class
17 mail. Electronic transmission may be used only with the express
18 consent of the property owner. Electronic transmission of the
19 notices may be sent earlier than the date of the postal mailing
20 of the notices, but may not be sent later. If the notice is sent
21 electronically and is returned as undeliverable, a second notice
22 must be sent by first-class mail. However, the original
23 electronic transmission used with the consent of the property
24 owner is the official mailing for purposes of this section. The
25 notice form must be approved by the Department of Revenue before
26 transmission of the notice. Notwithstanding the provisions of s.
27 195.022, a ~~no~~ county officer may not ~~shall~~ use a form other than
28 that provided in this section herein. The Department of Revenue
29 may adjust the spacing and placement on the form of the elements
30 listed in this section as it considers necessary based on
31 changes in conditions necessitated by various taxing
32 authorities. If the elements are in the order listed, the
33 placement of the listed columns may be varied at the discretion
34 and expense of the property appraiser, and the property
35 appraiser may use printing technology and devices to complete
36 the form, the spacing, and the placement of the information in
37 the columns. A county officer may use a form other than that
38 provided by the department for purposes of this part, but only
39 if his or her office pays the related expenses and he or she
40 obtains prior written permission from the executive director of
41 the department; however, a county officer may not use a form the
42 substantive content of which is at variance with the form



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43 prescribed by the department. The county officer may continue to
44 use such an approved form until the law that specifies the form
45 is amended or repealed or until the officer receives written
46 disapproval from the executive director.

47 (1) The first page of the notice must ~~shall~~ read:

48
49 NOTICE OF PROPOSED PROPERTY TAXES
50 DO NOT PAY—THIS IS NOT A BILL
51

52 The taxing authorities that ~~which~~ levy property taxes
53 against your property will soon hold PUBLIC HEARINGS to adopt
54 budgets and tax rates for the next year.

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

58 Each taxing authority may AMEND OR ALTER its proposals at
59 the hearing.
60

61 (2) (a) The notice must ~~shall~~ include a brief legal
62 description of the property, the name and mailing address of the
63 owner of record, and the tax information applicable to the
64 specific parcel in question. The information must ~~shall~~ be in
65 columnar form. There must ~~shall~~ be seven column headings which
66 ~~shall~~ read: "Taxing Authority," "Your Property Taxes Last Year,"
67 "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year
68 IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED
69 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED
70 Budget Change Is Adopted," and "A Public Hearing on the Proposed
71 Taxes and Budget Will Be Held:."



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72 (b) As used in this section, the term "last year's adjusted
73 tax rate" means the rolled-back rate calculated pursuant to s.
74 200.065(1).

75 (3) There must ~~shall~~ be under each column heading an entry
76 for the county; the school district levy required pursuant to s.
77 1011.60(6); other operating school levies; the municipality or
78 municipal service taxing unit or units in which the parcel lies,
79 if any; the water management district levying pursuant to s.
80 373.503; the independent special districts in which the parcel
81 lies, if any; and for all voted levies for debt service
82 applicable to the parcel, if any.

83 (4) For each entry listed in subsection (3), there must
84 ~~shall~~ appear on the notice the following:

85 (a) In the first column, a brief, commonly used name for
86 the taxing authority or its governing body. The entry in the
87 first column for the levy required pursuant to s. 1011.60(6)
88 must ~~shall~~ be "By State Law." The entry for other operating
89 school district levies must ~~shall~~ be "By Local Board." Both
90 school levy entries must ~~shall~~ be indented and preceded by the
91 notation "Public Schools:". For each voted levy for debt
92 service, the entry must ~~shall~~ be "Voter Approved Debt Payments."

93 (b) In the second column, the gross amount of ad valorem
94 taxes levied against the parcel in the previous year. If the
95 parcel did not exist in the previous year, the second column
96 must ~~shall~~ be blank.

97 (c) In the third column, last year's adjusted tax rate or,
98 in the case of voted levies for debt service, the tax rate
99 previously authorized by referendum.

100 (d) In the fourth column, the gross amount of ad valorem



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101 taxes which will apply to the parcel in the current year if each
102 taxing authority levies last year's adjusted tax rate or, in the
103 case of voted levies for debt service, the amount previously
104 authorized by referendum.

105 (e) In the fifth column, the tax rate that each taxing
106 authority must levy against the parcel to fund the proposed
107 budget or, in the case of voted levies for debt service, the tax
108 rate previously authorized by referendum.

109 (f) In the sixth column, the gross amount of ad valorem
110 taxes that must be levied in the current year if the proposed
111 budget is adopted.

112 (g) In the seventh column, the date, the time, and a brief
113 description of the location of the public hearing required
114 pursuant to s. 200.065(2)(c).

115 (5) Following the entries for each taxing authority, a
116 final entry must ~~shall~~ show: in the first column, the words
117 "Total Property Taxes:" and in the second, fourth, and sixth
118 columns, the sum of the entries for each of the individual
119 taxing authorities. The second, fourth, and sixth columns must
120 ~~shall~~, immediately below said entries, be labeled Column 1,
121 Column 2, and Column 3, respectively. Below these labels must
122 ~~shall~~ appear, in boldfaced type, the statement: SEE REVERSE SIDE
123 FOR EXPLANATION.

124 (6) (a) The second page of the notice must ~~shall~~ state the
125 parcel's market value and for each taxing authority that levies
126 an ad valorem tax against the parcel:

127 1. The assessed value, value of exemptions, and taxable
128 value for the previous year and the current year.

129 2. Each assessment reduction and exemption applicable to



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130 the property, including the value of the assessment reduction or
131 exemption and tax levies to which they apply.

132 (b) The reverse side of the second page must ~~shall~~ contain
133 definitions and explanations for the values included on the
134 front side.

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

137

138 If you feel that the market value of your property is
139 inaccurate or does not reflect fair market value, or if you are
140 entitled to an exemption or classification that is not reflected
141 above, contact your county property appraiser at ...(phone
142 number)... or ...(location)....

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

148 (8) The reverse side of the first page of the form must
149 ~~shall~~ read:

150

151 EXPLANATION

152

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

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

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

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



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159 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
160 amounts are based on last year's budgets and your current
161 assessment.

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

163 This column shows what your taxes will be this year under
164 the BUDGET ACTUALLY PROPOSED by each local taxing authority. The
165 proposal is NOT final and may be amended at the public hearings
166 shown on the front side of this notice. The difference between
167 columns 2 and 3 is the tax change proposed by each local taxing
168 authority and is NOT the result of higher assessments.

169
170 *Note: Amounts shown on this form do NOT reflect early
171 payment discounts you may have received or may be eligible to
172 receive. (Discounts are a maximum of 4 percent of the amounts
173 shown on this form.)

174 (9) The bottom portion of the notice must ~~shall~~ further
175 read in bold, conspicuous print:

176
177 "Your final tax bill may contain non-ad valorem assessments
178 that ~~which~~ may not be reflected on this notice such as
179 assessments for roads, fire, garbage, lighting, drainage, water,
180 sewer, or other governmental services and facilities which may
181 be levied by your county, city, or any special district."

182
183 (10) (a) If requested by the local governing board levying
184 non-ad valorem assessments and agreed to by the property
185 appraiser, the notice specified in this section may contain a
186 notice of proposed or adopted non-ad valorem assessments. If so
187 agreed, the notice must ~~shall~~ be titled:



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

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

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

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

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

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

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



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217 particular questions or problems.

218 (b) If the notice includes all adopted non-ad valorem
219 assessments, the provisions contained in subsection (9) may
220 ~~shall~~ not be placed on the notice.

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222 ===== T I T L E A M E N D M E N T =====

223 And the title is amended as follows:

224 Delete lines 128 - 134

225 and insert:

226 additional taxes; amending s. 200.069, F.S.;

227 authorizing property appraisers to deliver, with the

228 property owner's express consent, a notice of proposed

229 property taxes and proposed or adopted non-ad valorem

230 assessments to property owners by electronic

231 transmission; amending ss. 218.12