

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Appropriations Committee  
 2 Representative Avila offered the following:

**Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Effective October 1, 2015, paragraph (b) of  
 7 subsection (3) of section 129.03, Florida Statutes, is amended  
 8 to read:

9 129.03 Preparation and adoption of budget.—

10 (3) The county budget officer, after tentatively  
 11 ascertaining the proposed fiscal policies of the board for the  
 12 next fiscal year, shall prepare and present to the board a  
 13 tentative budget for the next fiscal year for each of the funds  
 14 provided in this chapter, including all estimated receipts,  
 15 taxes to be levied, and balances expected to be brought forward

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16 and all estimated expenditures, reserves, and balances to be  
17 carried over at the end of the year.

18 (b) Upon receipt of the tentative budgets and completion  
19 of any revisions, the board shall prepare a statement  
20 summarizing all of the adopted tentative budgets. The summary  
21 statement must show, for each budget and the total of all  
22 budgets, the proposed tax millages, balances, reserves, and the  
23 total of each major classification of receipts and expenditures,  
24 classified according to the uniform classification of accounts  
25 adopted by the appropriate state agency. The board shall specify  
26 the proportionate amount of the proposed county tax millage and  
27 the proportionate amount of gross ad valorem taxes attributable  
28 to the budgets of the sheriff, the property appraiser, the clerk  
29 of the circuit court and county comptroller, the tax collector,  
30 and the supervisor of elections, respectively. The board shall  
31 cause this summary statement to be advertised one time in a  
32 newspaper of general circulation published in the county, or by  
33 posting at the courthouse door if there is no such newspaper,  
34 and the advertisement must appear adjacent to the advertisement  
35 required pursuant to s. 200.065.

36 Section 2. Paragraph (f) of subsection (2) of section  
37 192.0105, Florida Statutes, is amended to read:

38 192.0105 Taxpayer rights.—There is created a Florida  
39 Taxpayer's Bill of Rights for property taxes and assessments to  
40 guarantee that the rights, privacy, and property of the  
41 taxpayers of this state are adequately safeguarded and protected

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42 during tax levy, assessment, collection, and enforcement  
43 processes administered under the revenue laws of this state. The  
44 Taxpayer's Bill of Rights compiles, in one document, brief but  
45 comprehensive statements that summarize the rights and  
46 obligations of the property appraisers, tax collectors, clerks  
47 of the court, local governing boards, the Department of Revenue,  
48 and taxpayers. Additional rights afforded to payors of taxes and  
49 assessments imposed under the revenue laws of this state are  
50 provided in s. 213.015. The rights afforded taxpayers to assure  
51 that their privacy and property are safeguarded and protected  
52 during tax levy, assessment, and collection are available only  
53 insofar as they are implemented in other parts of the Florida  
54 Statutes or rules of the Department of Revenue. The rights so  
55 guaranteed to state taxpayers in the Florida Statutes and the  
56 departmental rules include:

57 (2) THE RIGHT TO DUE PROCESS.—

58 (f) The right, in value adjustment board proceedings, to  
59 have all evidence presented and considered at a public hearing  
60 at the scheduled time, to be represented by a person specified  
61 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses  
62 sworn and cross-examined, and to examine property appraisers or  
63 evaluators employed by the board who present testimony (see ss.  
64 194.034(1)(a) and (c) and (4), and 194.035(2)).

65 Section 3. Paragraph (d) is added to subsection (2) of  
66 section 193.0235, Florida Statutes, to read:

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67 193.0235 Ad valorem taxes and non-ad valorem assessments  
68 against subdivision property.—

69 (2) As used in this section, the term "common element"  
70 includes:

71 (d) Property located within the same county as the  
72 subdivision and used for at least 10 years exclusively for the  
73 benefit of lot owners within the subdivision.

74 Section 4. Subsection (1) of section 193.122, Florida  
75 Statutes, is amended to read:

76 193.122 Certificates of value adjustment board and  
77 property appraiser; extensions on the assessment rolls.—

78 (1) The value adjustment board shall certify each  
79 assessment roll upon order of the board of county commissioners  
80 pursuant to s. 197.323, if applicable, and again after all  
81 hearings required by s. 194.032 have been held. These  
82 certificates shall be attached to each roll as required by the  
83 Department of Revenue. Notwithstanding an extension of the roll  
84 pursuant to s. 197.323, the value adjustment board must complete  
85 all hearings required by s. 194.032 and certify the assessment  
86 roll to the property appraiser by June 1 following the tax year  
87 in which the assessments were made.

88 Section 5. The amendment made by this act to s. 193.122,  
89 Florida Statutes, first applies beginning with the 2017 tax  
90 roll.

91 Section 6. Subsections (3) and (4) of section 194.011,  
92 Florida Statutes, are amended to read:

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194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the time of filing by the taxpayer's written authorization for representation by a person specified in s. 194.034(1)(a). A written authorization is valid for 1 tax year, and a new written authorization by the taxpayer shall be required for each subsequent tax year. A petition shall also describe the property by parcel number and shall be filed as follows:

(a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(b) The completed petition shall be filed with the clerk of the value adjustment board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.

(c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day

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119 following the mailing of notice by the property appraiser as  
120 provided in subsection (1). With respect to an issue involving  
121 the denial of an exemption, an agricultural or high-water  
122 recharge classification application, an application for  
123 classification as historic property used for commercial or  
124 certain nonprofit purposes, or a deferral, the petition must be  
125 filed at any time during the taxable year on or before the 30th  
126 day following the mailing of the notice by the property  
127 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
128 or s. 196.193 or notice by the tax collector under s. 197.2425.

129 (e) A condominium association, cooperative association, or  
130 any homeowners' association as defined in s. 723.075, with  
131 approval of its board of administration or directors, may file  
132 with the value adjustment board a single joint petition on  
133 behalf of any association members who own parcels of property  
134 which the property appraiser determines are substantially  
135 similar with respect to location, proximity to amenities, number  
136 of rooms, living area, and condition. The condominium  
137 association, cooperative association, or homeowners' association  
138 as defined in s. 723.075 shall provide the unit owners with  
139 notice of its intent to petition the value adjustment board and  
140 shall provide at least 20 days for a unit owner to elect, in  
141 writing, that his or her unit not be included in the petition.

142 (f) An owner of contiguous, undeveloped parcels may file  
143 with the value adjustment board a single joint petition if the

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144 property appraiser determines such parcels are substantially  
145 similar in nature.

146 (g) The individual, agent, or legal entity that signs the  
147 petition becomes an agent of the taxpayer for the purpose of  
148 serving process to obtain personal jurisdiction over the  
149 taxpayer for the entire value adjustment board proceedings,  
150 including any appeals of a board decision by the property  
151 appraiser pursuant to s. 194.036.

152 (4) (a) At least 15 days before the hearing the petitioner  
153 shall provide to the property appraiser a list of evidence to be  
154 presented at the hearing, together with copies of all  
155 documentation to be considered by the value adjustment board and  
156 a summary of evidence to be presented by witnesses.

157 (b) No later than 7 days before the hearing, if the  
158 petitioner has provided the information required under paragraph  
159 (a), and if requested in writing by the petitioner, the property  
160 appraiser shall provide to the petitioner a list of evidence to  
161 be presented at the hearing, together with copies of all  
162 documentation to be considered by the value adjustment board and  
163 a summary of evidence to be presented by witnesses. The evidence  
164 list must contain the property record card for the property that  
165 is the subject of the petition as well as the property record  
166 card for any comparable property listed as evidence, unless the  
167 property record cards are available online from the property  
168 appraiser. If the petitioner's property record card or the  
169 comparable property record cards listed as evidence are

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170 available online from the property appraiser, the property  
171 appraiser must notify the petitioner of the cards that are  
172 available online but is not required to provide such card or  
173 cards if provided by the clerk. Failure of the property  
174 appraiser to timely comply with the requirements of this  
175 paragraph shall result in a rescheduling of the hearing. The  
176 property appraiser must redact any confidential information  
177 contained on any property record card before it is submitted to  
178 the petitioner.

179 (c) Notwithstanding a prior request by a property  
180 appraiser for information pursuant to s. 193.011, provisions  
181 related to evidence exchange contained in this section only  
182 apply to value adjustment board proceedings after the petitioner  
183 has served notice of intention to challenge the property  
184 appraiser's assessment of value or classification of property  
185 pursuant to this section.

186 (d) Evidence that is confidential under law remains  
187 confidential until it is submitted to the value adjustment board  
188 for consideration and admission into the record.

189 Section 7. Subsection (2) of section 194.014, Florida  
190 Statutes, is amended to read:

191 194.014 Partial payment of ad valorem taxes; proceedings  
192 before value adjustment board.—

193 (2) If the value adjustment board or the property  
194 appraiser determines that the petitioner owes ad valorem taxes  
195 in excess of the amount paid, the unpaid amount accrues interest

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196 at an annual percentage rate equal to the bank prime loan rate  
197 on July 1, or the first business day thereafter if July 1 is a  
198 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~  
199 ~~percent per year, beginning on~~ from the date the taxes became  
200 delinquent pursuant to s. 197.333 until the unpaid amount is  
201 paid. If the value adjustment board or the property appraiser  
202 determines that a refund is due, the overpaid amount accrues  
203 interest at an annual percentage rate equal to the bank prime  
204 loan rate on July 1, or the first business day thereafter if  
205 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~  
206 ~~rate of 12 percent per year, beginning on~~ from the date the  
207 taxes became delinquent pursuant to s. 197.333 until a refund is  
208 paid. Interest does not accrue on amounts paid in excess of 100  
209 percent of the current taxes due as provided on the tax notice  
210 issued pursuant to s. 197.322. For purposes of this subsection,  
211 the term "bank prime loan rate" means the average predominant  
212 prime rate quoted by commercial banks to large businesses as  
213 determined by the Board of Governors of the Federal Reserve  
214 System.

215 Section 8. Effective July 1, 2016, section 194.015,  
216 Florida Statutes, is amended to read:

217 194.015 Value adjustment board.—There is hereby created a  
218 value adjustment board for each county, which shall consist of  
219 five citizen members appointed by the legislative delegation of  
220 state representatives and state senators who represent the  
221 county. One member must be an owner of homestead property in the

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222 county, one member must own commercial property in the county,  
223 and one member must be a licensed real estate appraiser who is a  
224 resident of the county. If no licensed real estate appraiser is  
225 available, the legislative delegation may appoint another owner  
226 of homestead or commercial property who is a resident of the  
227 county. The final two members of the value adjustment board must  
228 be residents of the county. Any three members shall constitute a  
229 quorum of the board, and a meeting shall not take place unless a  
230 quorum is present. One member shall serve as chairman of the  
231 board as elected by the five members. The Department of Business  
232 and Professional Regulation must provide continuing education  
233 credits to appraiser members of value adjustment boards ~~two~~  
234 ~~members of the governing body of the county as elected from the~~  
235 ~~membership of the board of said governing body, one of whom~~  
236 ~~shall be elected chairperson, and one member of the school board~~  
237 ~~as elected from the membership of the school board, and two~~  
238 ~~citizen members, one of whom shall be appointed by the governing~~  
239 ~~body of the county and must own homestead property within the~~  
240 ~~county and one of whom must be appointed by the school board and~~  
241 ~~must own a business occupying commercial space located within~~  
242 ~~the school district. A citizen member may not be a member or an~~  
243 ~~employee of any taxing authority,~~ and may not be a person who  
244 represents property owners in any administrative or judicial  
245 review of property taxes. ~~The members of the board may be~~  
246 ~~temporarily replaced by other members of the respective boards~~  
247 ~~on appointment by their respective chairpersons. Any three~~

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248 ~~members shall constitute a quorum of the board, except that each~~  
249 ~~quorum must include at least one member of said governing board,~~  
250 ~~at least one member of the school board, and at least one~~  
251 ~~citizen member and no meeting of the board shall take place~~  
252 ~~unless a quorum is present.~~ Members of the board may receive  
253 such per diem compensation as is allowed by law for state  
254 employees ~~if both bodies elect to allow such compensation.~~ The  
255 clerk of the governing body of the county shall be the clerk of  
256 the value adjustment board. The board shall appoint private  
257 counsel who has practiced law for over 5 years and who shall  
258 receive such compensation as may be established by the board.  
259 The private counsel may not represent the property appraiser,  
260 the tax collector, any taxing authority, or any property owner  
261 in any administrative or judicial review of property taxes. No  
262 meeting of the board shall take place unless counsel to the  
263 board is present. Two-fifths of the expenses of the board shall  
264 be borne by the district school board and three-fifths by the  
265 district county commission. The district school board and  
266 district county commission may audit the expenses related to the  
267 value adjustment board process.

268 Section 9. Paragraph (a) of subsection (2) of section  
269 194.032, Florida Statutes, is amended, and subsection (4) is  
270 added to that section, to read:

271 194.032 Hearing purposes; timetable.—

272 (2) (a) The clerk of the governing body of the county shall  
273 prepare a schedule of appearances before the board based on

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274 petitions timely filed with him or her. The clerk shall notify  
275 each petitioner of the scheduled time of his or her appearance  
276 at least 25 calendar days before the day of the scheduled  
277 appearance. The notice must indicate whether the petition has  
278 been scheduled to be heard at a particular time or during a  
279 block of time. If the petition has been scheduled to be heard  
280 within a block of time, the beginning and ending of that block  
281 of time must be indicated on the notice; however, as provided in  
282 paragraph (b), a petitioner may not be required to wait for more  
283 than a reasonable time, not to exceed 2 hours, after the  
284 beginning of the block of time. ~~If the petitioner checked the~~  
285 ~~appropriate box on the petition form to request a copy of the~~  
286 ~~property record card containing relevant information used in~~  
287 ~~computing the current assessment, the~~ The property appraiser  
288 must provide a the copy of the property record card containing  
289 information relevant to the computation of the current  
290 assessment, with confidential information redacted, to the  
291 petitioner upon receipt of the petition from the clerk  
292 regardless of whether the petitioner initiates evidence  
293 exchange, unless the property record card is available online  
294 from the property appraiser, in which case the property  
295 appraiser must notify the petitioner that the property record  
296 card is available online. Upon receipt of the notice, the  
297 petitioner or the property appraiser, for good cause, may  
298 reschedule the hearing a single time by submitting to the clerk  
299 a written request to reschedule, at least 5 calendar days before

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300 the day of the originally scheduled hearing. If the hearing is  
301 rescheduled by the petitioner or the property appraiser, the  
302 clerk shall notify the petitioner of the rescheduled time of his  
303 or her appearance at least 15 calendar days before the day of  
304 the rescheduled appearance.

305 (4) The board must hear all petitions, complaints,  
306 appeals, and disputes and must submit the certified assessment  
307 roll as required under s. 193.122 to the property appraiser each  
308 year by June 1 of the tax year following the assessment date.

309 Section 10. Paragraph (a) of subsection (1) and subsection  
310 (2) of section 194.034, Florida Statutes, are amended to read:

311 194.034 Hearing procedures; rules.—

312 (1) (a) Petitioners before the board may be represented by  
313 a corporate representative of the taxpayer, an attorney who is a  
314 member of The Florida Bar, an individual with power of attorney  
315 to act on the behalf of the taxpayer pursuant to part II of  
316 chapter 709, a licensed real estate appraiser, a licensed real  
317 estate broker, or a certified public accountant retained by the  
318 taxpayer ~~an attorney or agent~~ and may present testimony and  
319 other evidence. The property appraiser or his or her authorized  
320 representatives may be represented by an attorney in defending  
321 the property appraiser's assessment or opposing an exemption and  
322 may present testimony and other evidence. The property  
323 appraiser, each petitioner, and all witnesses shall be required,  
324 upon the request of either party, to testify under oath as  
325 administered by the chairperson of the board. Hearings shall be

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326 conducted in the manner prescribed by rules of the department,  
327 which rules shall include the right of cross-examination of any  
328 witness.

329 (2) In each case, except if the complaint is withdrawn by  
330 the petitioner or if the complaint is acknowledged as correct by  
331 the property appraiser, the value adjustment board shall render  
332 a written decision. All such decisions shall be issued within 20  
333 calendar days after the last day the board is in session under  
334 s. 194.032. The decision of the board must contain findings of  
335 fact and conclusions of law and must include reasons for  
336 upholding or overturning the determination of the property  
337 appraiser. Findings of fact must be based on admitted evidence  
338 or a lack thereof. Conclusions of law must be logically  
339 connected to the findings of fact and must be stated in  
340 statutory terms. If a special magistrate has been appointed, the  
341 recommendations of the special magistrate shall be considered by  
342 the board. The clerk, upon issuance of a decision, shall, on a  
343 form provided by the Department of Revenue, notify each taxpayer  
344 and the property appraiser of the decision of the board. This  
345 notification shall be by first-class mail or by electronic means  
346 if selected by the taxpayer on the originally filed petition. If  
347 requested by the Department of Revenue, the clerk shall provide  
348 to the department a copy of the decision or information relating  
349 to the tax impact of the findings and results of the board as  
350 described in s. 194.037 in the manner and form requested.

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351 Section 11. Subsection (1) of section 194.035, Florida  
352 Statutes, is amended to read:

353 194.035 Special magistrates; property evaluators.—

354 (1) In counties having a population of more than 75,000,  
355 the board shall appoint special magistrates for the purpose of  
356 taking testimony and making recommendations to the board, which  
357 recommendations the board may act upon without further hearing.  
358 These special magistrates may not be elected or appointed  
359 officials or employees of the county but shall be selected from  
360 a list of those qualified individuals who are willing to serve  
361 as special magistrates. Employees and elected or appointed  
362 officials of a taxing jurisdiction or of the state may not serve  
363 as special magistrates. The clerk of the board shall annually  
364 notify such individuals or their professional associations to  
365 make known to them that opportunities to serve as special  
366 magistrates exist. The Department of Revenue shall provide a  
367 list of qualified special magistrates to any county with a  
368 population of 75,000 or less. Subject to appropriation, the  
369 department shall reimburse counties with a population of 75,000  
370 or less for payments made to special magistrates appointed for  
371 the purpose of taking testimony and making recommendations to  
372 the value adjustment board pursuant to this section. The  
373 department shall establish a reasonable range for payments per  
374 case to special magistrates based on such payments in other  
375 counties. Requests for reimbursement of payments outside this  
376 range shall be justified by the county. If the total of all

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377 requests for reimbursement in any year exceeds the amount  
378 available pursuant to this section, payments to all counties  
379 shall be prorated accordingly. If a county having a population  
380 less than 75,000 does not appoint a special magistrate to hear  
381 each petition, the person or persons designated to hear  
382 petitions before the value adjustment board or the attorney  
383 appointed to advise the value adjustment board shall attend the  
384 training provided pursuant to subsection (3), regardless of  
385 whether the person would otherwise be required to attend, but  
386 shall not be required to pay the tuition fee specified in  
387 subsection (3). A special magistrate appointed to hear issues of  
388 exemptions and classifications shall be a member of The Florida  
389 Bar with no less than 5 years' experience in the area of ad  
390 valorem taxation. A special magistrate appointed to hear issues  
391 regarding the valuation of real estate shall be a state  
392 certified real estate appraiser with not less than 5 years'  
393 experience in real property valuation. A special magistrate  
394 appointed to hear issues regarding the valuation of tangible  
395 personal property shall be a designated member of a nationally  
396 recognized appraiser's organization with not less than 5 years'  
397 experience in tangible personal property valuation. A special  
398 magistrate need not be a resident of the county in which he or  
399 she serves. A special magistrate may not represent a person  
400 before the board in any tax year during which he or she has  
401 served that board as a special magistrate. Before appointing a  
402 special magistrate, a value adjustment board shall verify the

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403 special magistrate's qualifications. The value adjustment board  
404 shall ensure that the selection of special magistrates is based  
405 solely upon the experience and qualifications of the special  
406 magistrate and is not influenced by the property appraiser. The  
407 special magistrate shall accurately and completely preserve all  
408 testimony and, in making recommendations to the value adjustment  
409 board, shall include proposed findings of fact, conclusions of  
410 law, and reasons for upholding or overturning the determination  
411 of the property appraiser. The expense of hearings before  
412 magistrates and any compensation of special magistrates shall be  
413 borne three-fifths by the board of county commissioners and two-  
414 fifths by the school board. When appointing special magistrates  
415 or scheduling special magistrates for specific hearings, the  
416 board, board attorney, and board clerk may not consider the  
417 dollar amount or percentage amount of any assessment reductions  
418 recommended by any special magistrate either in the current year  
419 or in any previous year.

420 Section 12. Section 196.141, Florida Statutes, is amended  
421 to read:

422 196.141 Homestead exemptions; duty of property appraiser.-

423 (1) The property appraiser shall examine each claim for  
424 exemption filed with or referred to him or her and shall allow  
425 the exemption same, if found to be in accordance with law, by  
426 marking the exemption same approved and by making the proper  
427 deductions on the assessment rolls tax books.

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428 (2) The property appraiser may contract for services to  
429 examine or audit homestead tax exemptions claimed on assessment  
430 rolls. Agreements for such contracted services shall, at a  
431 minimum, provide that:

432 (a) The contractor may contact the person claiming a  
433 homestead exemption only with the approval of the property  
434 appraiser and for the exclusive purpose of examining or auditing  
435 the homestead exemption.

436 (b) If the contractor's examination or audit reveals that  
437 the person was not entitled to the homestead exemption, the  
438 contractor must disclose the matter to the property appraiser  
439 for proceedings pursuant ss. 196.151 and 196.161.

440 (c) The contractor is solely liable for any claims arising  
441 from the contractor's performance.

442 (d) The contractor's compensation will consist solely of a  
443 portion, as specified in the agreement, of the penalties imposed  
444 pursuant to this chapter and collected on the assessments  
445 resulting from the contractor's examination or audit and the  
446 removal of homestead exemptions from previous and current year  
447 tax rolls.

448  
449 A property appraiser contracting for such services may receive  
450 the interest imposed pursuant to this chapter and collected on  
451 the taxes owed on previous and current year assessment rolls.  
452 After distributing the compensation for such contracted services  
453 and the interest that the property appraiser retains, the tax

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454 collector shall distribute any back taxes collected under  
455 chapter 197.

456 Section 13. Paragraph (b) of subsection (1) and  
457 subsections (2) and (3) of section 196.161, Florida Statutes,  
458 are amended to read:

459 196.161 Homestead exemptions; lien imposed on property of  
460 person claiming exemption although not a permanent resident.—

461 (1)

462 (b) In addition, upon determination by the property  
463 appraiser that for any year or years within the prior 10 years a  
464 person who was not entitled to a homestead exemption was granted  
465 a homestead exemption from ad valorem taxes, ~~it shall be the~~  
466 ~~duty of~~ the property appraiser making such determination shall  
467 ~~to~~ serve upon the owner a notice of intent to record in the  
468 public records of the county a notice of tax lien against any  
469 property owned by that person in the county, and such property  
470 shall be identified in the notice of tax lien. Such property  
471 which is situated in this state shall be subject to the taxes  
472 exempted thereby, plus a penalty of 50 percent of the unpaid  
473 taxes for each year and 15 percent interest per annum. However,  
474 if a homestead exemption is improperly granted as a result of a  
475 clerical mistake or an omission by the property appraiser, the  
476 person improperly receiving the exemption shall not be assessed  
477 penalty and interest. Before ~~any~~ such lien may be filed, the  
478 owner so notified must be given 30 days to pay the taxes,

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479 penalties, and interest. The tax lien shall be filed for the  
480 taxes, penalties, and interest that remain unpaid 30 days after  
481 the notice is sent. Such tax lien shall remain on the property  
482 until the taxes, penalties, and interest are paid in full.

483 (2) Except when a homestead exemption is improperly  
484 granted as the result of a clerical error by the property  
485 appraiser, taxes, penalties, and interest assessed pursuant to  
486 this section that are not paid in full shall be included in the  
487 next tax notice and shall be collected in the same manner as,  
488 and in addition to, the current ad valorem taxes under chapter  
489 197, including the annual tax certificate sale when appropriate.  
490 ~~The collection of the taxes provided in this section shall be in~~  
491 ~~the same manner as existing ad valorem taxes, and the above~~  
492 ~~procedure of recapturing such taxes shall be supplemental to any~~  
493 ~~existing provision under the laws of this state.~~

494 (3) The lien under subsection (1) constitutes a first lien  
495 as set forth in s. 197.122 herein provided shall not attach to  
496 the property until the notice of tax lien is filed among the  
497 public records of the county where the property is located.  
498 ~~Prior to the filing of such notice of lien, any purchaser for~~  
499 ~~value of the subject property shall take free and clear of such~~  
500 ~~lien. Such lien when filed shall attach to any property which is~~  
501 ~~identified in the notice of lien and is owned by the person who~~  
502 ~~illegally or improperly received the homestead exemption. Should~~  
503 ~~such person no longer own property in the county, but own~~  
504 ~~property in some other county or counties in the state, it shall~~

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505 ~~be the duty of the property appraiser to record a notice of tax~~  
506 ~~lien in such other county or counties, identifying the property~~  
507 ~~owned by such person in such county or counties, and it shall~~  
508 ~~become a lien against such property in such county or counties.~~

509 Section 14. Effective October 1, 2015, subsection (3) and  
510 paragraph (a) of subsection (4) of section 200.069, Florida  
511 Statutes, are amended to read:

512 200.069 Notice of proposed property taxes and non-ad  
513 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
514 appraiser, in the name of the taxing authorities and local  
515 governing boards levying non-ad valorem assessments within his  
516 or her jurisdiction and at the expense of the county, shall  
517 prepare and deliver by first-class mail to each taxpayer to be  
518 listed on the current year's assessment roll a notice of  
519 proposed property taxes, which notice shall contain the elements  
520 and use the format provided in the following form.

521 Notwithstanding the provisions of s. 195.022, no county officer  
522 shall use a form other than that provided herein. The Department  
523 of Revenue may adjust the spacing and placement on the form of  
524 the elements listed in this section as it considers necessary  
525 based on changes in conditions necessitated by various taxing  
526 authorities. If the elements are in the order listed, the  
527 placement of the listed columns may be varied at the discretion  
528 and expense of the property appraiser, and the property  
529 appraiser may use printing technology and devices to complete  
530 the form, the spacing, and the placement of the information in

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531 the columns. A county officer may use a form other than that  
532 provided by the department for purposes of this part, but only  
533 if his or her office pays the related expenses and he or she  
534 obtains prior written permission from the executive director of  
535 the department; however, a county officer may not use a form the  
536 substantive content of which is at variance with the form  
537 prescribed by the department. The county officer may continue to  
538 use such an approved form until the law that specifies the form  
539 is amended or repealed or until the officer receives written  
540 disapproval from the executive director.

541 (3) There shall be under each column heading an entry for  
542 the county, with subheading entries for the proportionate amount  
543 of gross ad valorem tax or millage attributable to the budget of  
544 the sheriff, the property appraiser, the clerk of the circuit  
545 court and county comptroller, the tax collector, and the  
546 supervisor of elections; the school district levy required  
547 pursuant to s. 1011.60(6); other operating school levies; the  
548 municipality or municipal service taxing unit or units in which  
549 the parcel lies, if any; the water management district levying  
550 pursuant to s. 373.503; the independent special districts in  
551 which the parcel lies, if any; and for all voted levies for debt  
552 service applicable to the parcel, if any.

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

555 (a) In the first column, a brief, commonly used name for  
556 the taxing authority or its governing body. The heading for the

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557 county must have subheadings for the sheriff, the property  
558 appraiser, the clerk of the circuit court and county  
559 comptroller, the tax collector, and the supervisor of elections.

560 The entry in the first column for the levy required pursuant to  
561 s. 1011.60(6) shall be "By State Law." The entry for other  
562 operating school district levies shall be "By Local Board." Both  
563 school levy entries shall be indented and preceded by the  
564 notation "Public Schools:". For each voted levy for debt  
565 service, the entry shall be "Voter Approved Debt Payments."

566 Section 15. Subsection (3) of section 213.30, Florida  
567 Statutes, is amended to read:

568 213.30 Compensation for information relating to a  
569 violation of the tax laws.—

570 (3) Notwithstanding any other provision of law, this  
571 section and s. 196.141 are ~~is~~ the sole means by which a ~~any~~  
572 person may seek or obtain any moneys as the result of, in  
573 relation to, or founded upon the failure by another person to  
574 comply with the tax laws of this state. A person's use of any  
575 other law to seek or obtain moneys for such failure is in  
576 derogation of this section and s. 196.141 and conflicts with the  
577 state's duty to administer the tax laws.

578 Section 16. The Legislature finds that this act fulfills  
579 an important state interest.

580 Section 17. Except as otherwise expressly provided in this  
581 act, this act shall take effect July 1, 2015.

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**T I T L E   A M E N D M E N T**  
Remove everything before the enacting clause and insert:  
A bill to be entitled  
An act relating to ad valorem taxation; amending s.  
129.03, F.S.; revising the information required to be  
included on summaries of adopted tentative budgets;  
amending s. 192.0105, F.S.; conforming provisions to  
changes made by the act; amending s. 193.0235, F.S.;  
revising the definition of the term "common element"  
for purposes of prorating ad valorem taxes for certain  
properties under certain circumstances; amending s.  
193.122, F.S.; establishing deadlines for value  
adjustment boards to complete final assessment roll  
certifications; providing applicability; amending s.  
194.011, F.S.; revising the procedures for filing  
petitions to the value adjustment board; revising the  
procedures used during a value adjustment board  
hearing; revising the documentation required to be on  
evidence lists during value adjustment board hearings;  
amending s. 194.014, F.S.; revising the interest rate  
upon which certain unpaid and overpaid ad valorem  
taxes accrue; defining the term "bank prime loan  
rate"; amending s. 194.015, F.S.; revising the  
membership and requirements for meetings of value  
adjustment boards; authorizing the district school

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609 board and district county commission to audit certain  
610 expenses of the value adjustment board; amending s.  
611 194.032, F.S.; revising requirements for the provision  
612 of property record cards to a petitioner; requiring a  
613 petitioner and the property appraiser to show good  
614 cause to reschedule a hearing related to an  
615 assessment; requiring value adjustment boards to  
616 address issues concerning assessment rolls by a time  
617 certain; amending s. 194.034, F.S.; revising the  
618 entities that may represent a taxpayer before the  
619 value adjustment board; revising provisions relating  
620 to findings of fact and conclusions of law; amending  
621 s. 194.035, F.S.; prohibiting consideration to be  
622 given in the appointment of special magistrates to  
623 assessment reductions recommended by a special  
624 magistrate; amending s. 196.141, F.S.; authorizing  
625 property appraisers to contract for the examination  
626 and audit of homestead exemption claims; specifying  
627 terms that must be included in the contract;  
628 specifying payment for such contracted services;  
629 authorizing the property appraiser to retain certain  
630 interest earnings; amending s. 196.161, F.S.;  
631 requiring the filing of tax liens for taxes,  
632 penalties, and interest that remain unpaid after a  
633 specified time; requiring that certain unpaid tax  
634 liens be included in the next assessment roll;

COMMITTEE/SUBCOMMITTEE AMENDMENT

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635 specifying that such lien is superior to all other  
636 liens; deleting provisions specifying when liens  
637 attach to property; amending s. 200.069, F.S.;  
638 revising the information to be included on the notice  
639 of proposed property taxes and non-ad valorem  
640 assessments; amending s. 213.30, F.S.; specifying that  
641 certain persons may seek or obtain funds because of  
642 the failure of other persons to comply with the  
643 state's tax laws, including homestead exemptions;  
644 providing a finding of important state interest;  
645 providing effective dates.