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Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to property taxes; amending s. 95.18, F.S.; providing that a possessor of real property for 7 years must pay all delinquent taxes prior to claiming adverse possession; amending ss. 193.155, 193.703, 196.011, and 196.075, F.S.; providing criteria under which a property appraiser must waive penalties and interest for improper nonpayment or reduction of payment of ad valorem taxes by certain property owners claiming a homestead exemption; providing criteria under which a property appraiser may not waive penalties and interest; amending s. 194.011, F.S.; providing circumstances and timeframes under which a person may late-file a petition to a value adjustment board; amending s. 194.032, F.S.; providing construction, for certain counties, relating to the rescheduling of certain hearings for good cause; authorizing the clerk of the board in certain counties to request, before the commencement of certain hearings, that the property appraiser and certain entities identify up to a certain number of days in which they are unavailable for hearing; amending s. 194.035, F.S.; specifying the circumstances under which a special magistrate's appraisal may not be submitted as evidence to a value adjustment board; amending s. 196.199, F.S.; exempting from taxation specified property of municipalities



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28 which is used for certain facilities; providing
29 applicability; amending s. 200.069, F.S.; providing
30 that property appraisers may only include certain
31 information in the notice of ad valorem taxes and non-
32 ad valorem assessments; providing for severability;
33 providing an effective date.

34

35 Be It Enacted by the Legislature of the State of Florida:

36

37 Section 1. Subsection (1) of section 95.18, Florida
38 Statutes, is amended to read:

39 95.18 Real property actions; adverse possession without
40 color of title.-

41 (1) When a ~~the~~ possessor has been in actual continued
42 possession of real property for 7 years under a claim of title
43 exclusive of any other right, but not founded on a written
44 instrument, judgment, or decree, or when those under whom the
45 possessor claims meet these criteria, the property actually
46 possessed is held adversely if the person claiming adverse
47 possession:

48 (a) Paid, subject to s. 197.3335, all delinquent
49 ~~outstanding~~ taxes and matured installments of special
50 improvement liens levied against the property by the state,
51 county, and municipality within 1 year after entering into
52 possession;

53 (b) Made a return, as required under subsection (3), of the
54 property by proper legal description to the property appraiser
55 of the county where it is located within 30 days after complying
56 with paragraph (a); and



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57 (c) Has subsequently paid, subject to s. 197.3335, all
58 taxes and matured installments of special improvement liens
59 levied against the property by the state, county, and
60 municipality for all remaining years necessary to establish a
61 claim of adverse possession.

62 Section 2. Subsection (10) of section 193.155, Florida
63 Statutes, is amended to read:

64 193.155 Homestead assessments.—Homestead property shall be
65 assessed at just value as of January 1, 1994. Property receiving
66 the homestead exemption after January 1, 1994, shall be assessed
67 at just value as of January 1 of the year in which the property
68 receives the exemption unless the provisions of subsection (8)
69 apply.

70 (10) (a) If the property appraiser determines that for any
71 year or years within the prior 10 years a person who was not
72 entitled to the homestead property assessment limitation granted
73 under this section was granted the homestead property assessment
74 limitation, the property appraiser making such determination
75 shall serve upon the owner a notice of intent to record in the
76 public records of the county a notice of tax lien against any
77 property owned by that person in the county, and such property
78 must be identified in the notice of tax lien. Such property that
79 is situated in this state is subject to the unpaid taxes, plus a
80 penalty of 50 percent of the unpaid taxes for each year and 15
81 percent interest per annum. However, when a person entitled to
82 exemption pursuant to s. 196.031 inadvertently receives the
83 limitation pursuant to this section following a change of
84 ownership, the assessment of such property must be corrected as
85 provided in paragraph (9) (a), and the person need not pay the



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86 unpaid taxes, penalties, or interest. The property appraiser
87 shall waive penalties and interest if the property appraiser
88 determines that the person qualified for the property assessment
89 limitation at the time the application was filed and, other than
90 the improperly received tax savings, the person did not receive
91 an additional financial benefit, such as a rental payment or
92 other income. The property appraiser may not waive penalty or
93 interest if the person claimed an ad valorem tax exemption or a
94 tax credit on another property in this state or in another state
95 where permanent residency is required as a basis for granting
96 the ad valorem tax exemption or credit.

97 (b) If the property appraiser improperly grants the
98 property assessment limitation as a result of a clerical mistake
99 or an omission, the person or entity improperly receiving the
100 property assessment limitation may not be assessed a penalty or
101 interest.

102 (c) Before a lien may be filed, the person or entity so
103 notified must be given 30 days to pay the taxes and any
104 applicable penalties and interest. ~~If the property appraiser~~
105 ~~improperly grants the property assessment limitation as a result~~
106 ~~of a clerical mistake or an omission, the person or entity~~
107 ~~improperly receiving the property assessment limitation may not~~
108 ~~be assessed a penalty or interest.~~

109 Section 3. Subsection (7) of section 193.703, Florida
110 Statutes, is amended to read:

111 193.703 Reduction in assessment for living quarters of
112 parents or grandparents.—

113 (7)(a) If the property appraiser determines that for any
114 year within the previous 10 years a property owner who was not



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115 entitled to a reduction in assessed value under this section was
116 granted such reduction, the property appraiser shall serve on
117 the owner a notice of intent to record in the public records of
118 the county a notice of tax lien against any property owned by
119 that person in the county, and that property must be identified
120 in the notice of tax lien. Any property that is owned by that
121 person and is situated in this state is subject to the taxes
122 exempted by the improper reduction, plus a penalty of 50 percent
123 of the unpaid taxes for each year and interest at a rate of 15
124 percent per annum. The property appraiser shall waive penalties
125 and interest if the property appraiser determines that the
126 person qualified for the reduction at the time the application
127 was filed and, other than the improperly received tax savings,
128 the person did not receive an additional financial benefit, such
129 as a rental payment or other income. The property appraiser may
130 not waive penalty or interest if the person claimed an ad
131 valorem tax exemption or a tax credit on another property
132 located in this state or in another state where permanent
133 residency is required as a basis for granting the ad valorem tax
134 exemption or credit.

135 (b) However, if a reduction is improperly granted due to a
136 clerical mistake or an omission by the property appraiser, the
137 person who improperly received the reduction may not be assessed
138 a penalty or interest.

139 (c) Before such lien may be filed, the owner must be given
140 30 days within which to pay the taxes, penalties, and interest.
141 Such lien is subject to s. 196.161(3).

142 Section 4. Paragraph (d) of subsection (3) of section
143 194.011, Florida Statutes, is amended to read:



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144 194.011 Assessment notice; objections to assessments.—
145 (3) A petition to the value adjustment board must be in
146 substantially the form prescribed by the department.
147 Notwithstanding s. 195.022, a county officer may not refuse to
148 accept a form provided by the department for this purpose if the
149 taxpayer chooses to use it. A petition to the value adjustment
150 board must be signed by the taxpayer or be accompanied at the
151 time of filing by the taxpayer's written authorization or power
152 of attorney, unless the person filing the petition is listed in
153 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
154 petition with a value adjustment board without the taxpayer's
155 signature or written authorization by certifying under penalty
156 of perjury that he or she has authorization to file the petition
157 on behalf of the taxpayer. If a taxpayer notifies the value
158 adjustment board that a petition has been filed for the
159 taxpayer's property without his or her consent, the value
160 adjustment board may require the person filing the petition to
161 provide written authorization from the taxpayer authorizing the
162 person to proceed with the appeal before a hearing is held. If
163 the value adjustment board finds that a person listed in s.
164 194.034(1)(a) willfully and knowingly filed a petition that was
165 not authorized by the taxpayer, the value adjustment board shall
166 require such person to provide the taxpayer's written
167 authorization for representation to the value adjustment board
168 clerk before any petition filed by that person is heard, for 1
169 year after imposition of such requirement by the value
170 adjustment board. A power of attorney or written authorization
171 is valid for 1 assessment year, and a new power of attorney or
172 written authorization by the taxpayer is required for each



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173 subsequent assessment year. A petition shall also describe the
174 property by parcel number and shall be filed as follows:

175 (d) The petition may be filed, as to valuation issues, at
176 any time during the taxable year on or before the 25th day
177 following the mailing of the notice by the property appraiser as
178 provided in subsection (1). With respect to an issue involving
179 the denial of an exemption, an agricultural or high-water
180 recharge classification application, an application for
181 classification as historic property used for commercial or
182 certain nonprofit purposes, or a deferral, the petition must be
183 filed at any time during the taxable year on or before the 30th
184 day following the mailing of the notice by the property
185 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
186 or s. 196.193 or notice by the tax collector under s. 197.2425.
187 If the petitioner identifies extenuating circumstances
188 demonstrating to the value adjustment board that the petitioner
189 was unable to file a petition in a timely manner, the petitioner
190 may file a petition within 60 days after the deadline. However,
191 the value adjustment board is not required to delay proceedings
192 for the 60-day timeframe and no late petition is authorized
193 after the value adjustment board has concluded its review of
194 petitions.

195 Section 5. Paragraph (a) of subsection (2) of section
196 194.032, Florida Statutes, is amended to read:

197 194.032 Hearing purposes; timetable.-

198 (2) (a) 1. The clerk of the governing body of the county
199 shall prepare a schedule of appearances before the board based
200 on petitions timely filed with him or her. The clerk shall
201 notify each petitioner of the scheduled time of his or her



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202 appearance at least 25 calendar days before the day of the
203 scheduled appearance. The notice must indicate whether the
204 petition has been scheduled to be heard at a particular time or
205 during a block of time. If the petition has been scheduled to be
206 heard within a block of time, the beginning and ending of that
207 block of time must be indicated on the notice; however, as
208 provided in paragraph (b), a petitioner may not be required to
209 wait for more than a reasonable time, not to exceed 2 hours,
210 after the beginning of the block of time. The property appraiser
211 must provide a copy of the property record card containing
212 information relevant to the computation of the current
213 assessment, with confidential information redacted, to the
214 petitioner upon receipt of the petition from the clerk
215 regardless of whether the petitioner initiates evidence
216 exchange, unless the property record card is available online
217 from the property appraiser, in which case the property
218 appraiser must notify the petitioner that the property record
219 card is available online. The petitioner and the property
220 appraiser may each reschedule the hearing a single time for good
221 cause. As used in this paragraph, the term "good cause" means
222 circumstances beyond the control of the person seeking to
223 reschedule the hearing which reasonably prevent the party from
224 having adequate representation at the hearing. If the hearing is
225 rescheduled by the petitioner or the property appraiser, the
226 clerk shall notify the petitioner of the rescheduled time of his
227 or her appearance at least 15 calendar days before the day of
228 the rescheduled appearance, unless this notice is waived by both
229 parties.

230 2. For counties in which the number of petitions filed



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231 exceeds 5,000 per value adjustment board roll year:

232 a. The term "good cause" does not include being scheduled
233 for two separate hearings in different jurisdictions at the same
234 time or date, unless the hearings involve the same petitioner or
235 the property appraiser and the petitioner agree to reschedule
236 the hearing.

237 b. The clerk of the board, before the value adjustment
238 board begins hearings for the roll year, may request that the
239 property appraiser and the individual, agent, or legal entity
240 that signed the petition identify up to 15 business days per
241 roll year in which they are unavailable for hearing.

242 Section 6. Subsection (1) of section 194.035, Florida
243 Statutes, is amended to read:

244 194.035 Special magistrates; property evaluators.—

245 (1) In counties having a population of more than 75,000,
246 the board shall appoint special magistrates for the purpose of
247 taking testimony and making recommendations to the board, which
248 recommendations the board may act upon without further hearing.
249 These special magistrates may not be elected or appointed
250 officials or employees of the county but shall be selected from
251 a list of those qualified individuals who are willing to serve
252 as special magistrates. Employees and elected or appointed
253 officials of a taxing jurisdiction or of the state may not serve
254 as special magistrates. The clerk of the board shall annually
255 notify such individuals or their professional associations to
256 make known to them that opportunities to serve as special
257 magistrates exist. The Department of Revenue shall provide a
258 list of qualified special magistrates to any county with a
259 population of 75,000 or less. Subject to appropriation, the



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260 department shall reimburse counties with a population of 75,000
261 or less for payments made to special magistrates appointed for
262 the purpose of taking testimony and making recommendations to
263 the value adjustment board pursuant to this section. The
264 department shall establish a reasonable range for payments per
265 case to special magistrates based on such payments in other
266 counties. Requests for reimbursement of payments outside this
267 range shall be justified by the county. If the total of all
268 requests for reimbursement in any year exceeds the amount
269 available pursuant to this section, payments to all counties
270 shall be prorated accordingly. If a county having a population
271 less than 75,000 does not appoint a special magistrate to hear
272 each petition, the person or persons designated to hear
273 petitions before the value adjustment board or the attorney
274 appointed to advise the value adjustment board shall attend the
275 training provided pursuant to subsection (3), regardless of
276 whether the person would otherwise be required to attend, but
277 shall not be required to pay the tuition fee specified in
278 subsection (3). A special magistrate appointed to hear issues of
279 exemptions, classifications, and determinations that a change of
280 ownership, a change of ownership or control, or a qualifying
281 improvement has occurred shall be a member of The Florida Bar
282 with no less than 5 years' experience in the area of ad valorem
283 taxation. A special magistrate appointed to hear issues
284 regarding the valuation of real estate shall be a state
285 certified real estate appraiser with not less than 5 years'
286 experience in real property valuation. A special magistrate
287 appointed to hear issues regarding the valuation of tangible
288 personal property shall be a designated member of a nationally



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289 recognized appraiser's organization with not less than 5 years'
290 experience in tangible personal property valuation. A special
291 magistrate need not be a resident of the county in which he or
292 she serves. A special magistrate may not represent a person
293 before the board in any tax year during which he or she has
294 served that board as a special magistrate. An appraisal
295 performed by a special magistrate may not be submitted as
296 evidence to the value adjustment board in any roll year during
297 which he or she has served that board as a special magistrate.
298 Before appointing a special magistrate, a value adjustment board
299 shall verify the special magistrate's qualifications. The value
300 adjustment board shall ensure that the selection of special
301 magistrates is based solely upon the experience and
302 qualifications of the special magistrate and is not influenced
303 by the property appraiser. The special magistrate shall
304 accurately and completely preserve all testimony and, in making
305 recommendations to the value adjustment board, shall include
306 proposed findings of fact, conclusions of law, and reasons for
307 upholding or overturning the determination of the property
308 appraiser. The expense of hearings before magistrates and any
309 compensation of special magistrates shall be borne three-fifths
310 by the board of county commissioners and two-fifths by the
311 school board. When appointing special magistrates or when
312 scheduling special magistrates for specific hearings, the board,
313 the board attorney, and the board clerk may not consider the
314 dollar amount or percentage of any assessment reductions
315 recommended by any special magistrate in the current year or in
316 any previous year.

317 Section 7. Paragraph (a) of subsection (9) of section



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318 196.011, Florida Statutes, is amended to read:
319 196.011 Annual application required for exemption.—
320 (9) (a) A county may, at the request of the property
321 appraiser and by a majority vote of its governing body, waive
322 the requirement that an annual application or statement be made
323 for exemption of property within the county after an initial
324 application is made and the exemption granted. The waiver under
325 this subsection of the annual application or statement
326 requirement applies to all exemptions under this chapter except
327 the exemption under s. 196.1995. Notwithstanding such waiver,
328 refiling of an application or statement shall be required when
329 any property granted an exemption is sold or otherwise disposed
330 of, when the ownership changes in any manner, when the applicant
331 for homestead exemption ceases to use the property as his or her
332 homestead, or when the status of the owner changes so as to
333 change the exempt status of the property. In its deliberations
334 on whether to waive the annual application or statement
335 requirement, the governing body shall consider the possibility
336 of fraudulent exemption claims which may occur due to the waiver
337 of the annual application requirement. The owner of any property
338 granted an exemption who is not required to file an annual
339 application or statement shall notify the property appraiser
340 promptly whenever the use of the property or the status or
341 condition of the owner changes so as to change the exempt status
342 of the property. If any property owner fails to so notify the
343 property appraiser and the property appraiser determines that
344 for any year within the prior 10 years the owner was not
345 entitled to receive such exemption, the owner of the property is
346 subject to the taxes exempted as a result of such failure plus



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347 15 percent interest per annum and a penalty of 50 percent of the
348 taxes exempted. Except for homestead exemptions controlled by s.
349 196.161, the property appraiser making such determination shall
350 record in the public records of the county a notice of tax lien
351 against any property owned by that person or entity in the
352 county, and such property must be identified in the notice of
353 tax lien. Such property is subject to the payment of all taxes
354 and penalties. Such lien when filed shall attach to any
355 property, identified in the notice of tax lien, owned by the
356 person who illegally or improperly received the exemption. If
357 such person no longer owns property in that county but owns
358 property in some other county or counties in the state, the
359 property appraiser shall record a notice of tax lien in such
360 other county or counties, identifying the property owned by such
361 person or entity in such county or counties, and it shall become
362 a lien against such property in such county or counties. The
363 property appraiser shall waive penalties and interest if the
364 property appraiser determines that the person qualified for the
365 exemption at the time the application was filed and, other than
366 the improperly received tax savings, the person did not receive
367 an additional financial benefit, such as a rental payment or
368 other income. The property appraiser may not waive penalty or
369 interest if the person claimed a similar ad valorem tax
370 exemption or tax credit on another property located in this
371 state or in another state where permanent residency is required
372 as a basis for granting the ad valorem tax exemption or credit.

373 Section 8. Subsection (9) of section 196.075, Florida
374 Statutes, is amended to read:

375 196.075 Additional homestead exemption for persons 65 and



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376 older.-

377 (9) (a) If the property appraiser determines that for any
378 year within the immediately previous 10 years a person who was
379 not entitled to the additional homestead exemption under this
380 section was granted such an exemption, the property appraiser
381 shall serve upon the owner a notice of intent to record in the
382 public records of the county a notice of tax lien against any
383 property owned by that person in the county, and that property
384 must be identified in the notice of tax lien. Any property that
385 is owned by the taxpayer and is situated in this state is
386 subject to the taxes exempted by the improper homestead
387 exemption, plus a penalty of 50 percent of the unpaid taxes for
388 each year and interest at a rate of 15 percent per annum. The
389 property appraiser shall waive penalties and interest if the
390 property appraiser determines that the person qualified for the
391 exemption at the time the application was filed and, other than
392 the improperly received tax savings, the person did not receive
393 an additional financial benefit, such as a rental payment or
394 other income. The property appraiser may not waive penalty or
395 interest if the person claimed a similar ad valorem tax
396 exemption or a tax credit on another property located in this
397 state or in another state where permanent residency is required
398 as a basis for granting the ad valorem tax exemption or credit.

399 (b) However, if such an exemption is improperly granted as
400 a result of a clerical mistake or an omission by the property
401 appraiser, the person who improperly received the exemption may
402 not be assessed a penalty and interest.

403 (c) Before any such lien may be filed, the owner must be
404 given 30 days within which to pay the taxes, penalties, and



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405 interest. Such a lien is subject to the procedures and
406 provisions set forth in s. 196.161(3).

407 Section 9. Paragraph (e) is added to subsection (1) of
408 section 196.199, Florida Statutes, to read:

409 196.199 Government property exemption.—

410 (1) Property owned and used by the following governmental
411 units shall be exempt from taxation under the following
412 conditions:

413 (e) All property of municipalities is exempt from ad
414 valorem taxation if used for a facility constructed with
415 financing obtained in part by pledging proceeds from a tax
416 authorized under s. 125.0104(3)(1), if the municipality is
417 otherwise liable for payment of such ad valorem taxation
418 pursuant to a lease agreement entered into before April 5, 2001.
419 This paragraph does not apply to property for which an operator
420 of the facility or a tenant under the lease agreement is
421 otherwise liable for payment of such ad valorem taxation.

422 Section 10. Section 200.069, Florida Statutes, is amended
423 to read:

424 200.069 Notice of proposed property taxes and non-ad
425 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
426 appraiser, in the name of the taxing authorities and local
427 governing boards levying non-ad valorem assessments within his
428 or her jurisdiction and at the expense of the county, shall
429 prepare and deliver by first-class mail to each taxpayer to be
430 listed on the current year's assessment roll a notice of
431 proposed property taxes, which notice shall contain the elements
432 and use the format provided in the following form.

433 Notwithstanding the provisions of s. 195.022, no county officer



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434 shall use a form other than that provided herein. The Department
435 of Revenue may adjust the spacing and placement on the form of
436 the elements listed in this section as it considers necessary
437 based on changes in conditions necessitated by various taxing
438 authorities. If the elements are in the order listed, the
439 placement of the listed columns may be varied at the discretion
440 and expense of the property appraiser, and the property
441 appraiser may use printing technology and devices to complete
442 the form, the spacing, and the placement of the information in
443 the columns. In addition, the property appraiser may only
444 include in the mailing of the notice of ad valorem taxes and
445 non-ad valorem assessments additional statements explaining any
446 item on the notice and any other relevant information for
447 property owners. A county officer may use a form other than that
448 provided by the department for purposes of this part, but only
449 if his or her office pays the related expenses and he or she
450 obtains prior written permission from the executive director of
451 the department; however, a county officer may not use a form the
452 substantive content of which is at variance with the form
453 prescribed by the department. The county officer may continue to
454 use such an approved form until the law that specifies the form
455 is amended or repealed or until the officer receives written
456 disapproval from the executive director.

457 (1) The first page of the notice shall read:

458 NOTICE OF PROPOSED PROPERTY TAXES

459 DO NOT PAY—THIS IS NOT A BILL

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



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

466 Each taxing authority may AMEND OR ALTER its proposals at
467 the hearing.

468 (2) (a) The notice shall include a brief legal description
469 of the property, the name and mailing address of the owner of
470 record, and the tax information applicable to the specific
471 parcel in question. The information shall be in columnar form.
472 There shall be seven column headings which shall read: "Taxing
473 Authority," "Your Property Taxes Last Year," "Last Year's
474 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
475 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
476 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
477 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
478 and Budget Will Be Held:."

479 (b) As used in this section, the term "last year's adjusted
480 tax rate" means the rolled-back rate calculated pursuant to s.
481 200.065(1).

482 (3) There shall be under each column heading an entry for
483 the county; the school district levy required pursuant to s.
484 1011.60(6); other operating school levies; the municipality or
485 municipal service taxing unit or units in which the parcel lies,
486 if any; the water management district levying pursuant to s.
487 373.503; the independent special districts in which the parcel
488 lies, if any; and for all voted levies for debt service
489 applicable to the parcel, if any.

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



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492 (a) In the first column, a brief, commonly used name for
493 the taxing authority or its governing body. The entry in the
494 first column for the levy required pursuant to s. 1011.60(6)
495 shall be "By State Law." The entry for other operating school
496 district levies shall be "By Local Board." Both school levy
497 entries shall be indented and preceded by the notation "Public
498 Schools:". For each voted levy for debt service, the entry shall
499 be "Voter Approved Debt Payments."

500 (b) In the second column, the gross amount of ad valorem
501 taxes levied against the parcel in the previous year. If the
502 parcel did not exist in the previous year, the second column
503 shall be blank.

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

507 (d) In the fourth column, the gross amount of ad valorem
508 taxes which will apply to the parcel in the current year if each
509 taxing authority levies last year's adjusted tax rate or, in the
510 case of voted levies for debt service, the amount previously
511 authorized by referendum.

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

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

519 (g) In the seventh column, the date, the time, and a brief
520 description of the location of the public hearing required



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521 pursuant to s. 200.065(2)(c).

522 (5) Following the entries for each taxing authority, a
523 final entry shall show: in the first column, the words "Total
524 Property Taxes:" and in the second, fourth, and sixth columns,
525 the sum of the entries for each of the individual taxing
526 authorities. The second, fourth, and sixth columns shall,
527 immediately below said entries, be labeled Column 1, Column 2,
528 and Column 3, respectively. Below these labels shall appear, in
529 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

530 (6)(a) The second page of the notice shall state the
531 parcel's market value and for each taxing authority that levies
532 an ad valorem tax against the parcel:

533 1. The assessed value, value of exemptions, and taxable
534 value for the previous year and the current year.

535 2. Each assessment reduction and exemption applicable to
536 the property, including the value of the assessment reduction or
537 exemption and tax levies to which they apply.

538 (b) The reverse side of the second page shall contain
539 definitions and explanations for the values included on the
540 front side.

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

543 If you feel that the market value of your property is
544 inaccurate or does not reflect fair market value, or if you are
545 entitled to an exemption or classification that is not reflected
546 above, contact your county property appraiser at ...(phone
547 number)... or ...(location)....

548 If the property appraiser's office is unable to resolve the
549 matter as to market value, classification, or an exemption, you



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550 may file a petition for adjustment with the Value Adjustment
551 Board. Petition forms are available from the county property
552 appraiser and must be filed ON OR BEFORE ...(date)....

553 (8) The reverse side of the first page of the form shall
554 read:

555 EXPLANATION

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

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

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

561 This column shows what your taxes will be this year IF EACH
562 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
563 amounts are based on last year's budgets and your current
564 assessment.

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

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

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

576 (9) The bottom portion of the notice shall further read in
577 bold, conspicuous print:

578 "Your final tax bill may contain non-ad valorem assessments



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579 which may not be reflected on this notice such as assessments
580 for roads, fire, garbage, lighting, drainage, water, sewer, or
581 other governmental services and facilities which may be levied
582 by your county, city, or any special district.”

583 (10) (a) If requested by the local governing board levying
584 non-ad valorem assessments and agreed to by the property
585 appraiser, the notice specified in this section may contain a
586 notice of proposed or adopted non-ad valorem assessments. If so
587 agreed, the notice shall be titled:

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

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

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

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

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



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

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

616 (b) If the notice includes all adopted non-ad valorem
617 assessments, the provisions contained in subsection (9) shall
618 not be placed on the notice.

619 Section 11. If any provision of this act or its application
620 to any person or circumstance is held invalid, the invalidity
621 does not affect other provisions or applications of this act
622 which can be given effect without the invalid provision or
623 application, and to this end the provisions of this act are
624 declared severable.

625 Section 12. This act shall take effect July 1, 2017.