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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Articles)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

95.18 Real property actions; adverse possession without
color of title.—

(1) When a ~~the~~ possessor has been in actual continued
possession of real property for 7 years under a claim of title



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11 exclusive of any other right, but not founded on a written
12 instrument, judgment, or decree, or when those under whom the
13 possessor claims meet these criteria, the property actually
14 possessed is held adversely if the person claiming adverse
15 possession:

16 (a) Paid, subject to s. 197.3335, all delinquent
17 ~~outstanding~~ taxes and matured installments of special
18 improvement liens levied against the property by the state,
19 county, and municipality within 1 year after entering into
20 possession;

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

25 (c) Has subsequently paid, subject to s. 197.3335, all
26 taxes and matured installments of special improvement liens
27 levied against the property by the state, county, and
28 municipality for all remaining years necessary to establish a
29 claim of adverse possession.

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

32 193.155 Homestead assessments.—Homestead property shall be
33 assessed at just value as of January 1, 1994. Property receiving
34 the homestead exemption after January 1, 1994, shall be assessed
35 at just value as of January 1 of the year in which the property
36 receives the exemption unless the provisions of subsection (8)
37 apply.

38 (10) (a) If the property appraiser determines that for any
39 year or years within the prior 10 years a person who was not



40 entitled to the homestead property assessment limitation granted
41 under this section was granted the homestead property assessment
42 limitation, the property appraiser making such determination
43 shall serve upon the owner a notice of intent to record in the
44 public records of the county a notice of tax lien against any
45 property owned by that person in the county, and such property
46 must be identified in the notice of tax lien. Such property that
47 is situated in this state is subject to the unpaid taxes, plus a
48 penalty of 50 percent of the unpaid taxes for each year and 15
49 percent interest per annum. However, when a person entitled to
50 exemption pursuant to s. 196.031 inadvertently receives the
51 limitation pursuant to this section following a change of
52 ownership, the assessment of such property must be corrected as
53 provided in paragraph (9) (a), and the person need not pay the
54 unpaid taxes, penalties, or interest. The property appraiser
55 shall waive penalties and interest if the property appraiser
56 determines that the person qualified for the property assessment
57 limitation at the time the application was filed and, other than
58 the improperly received tax savings, the person did not receive
59 an additional financial benefit, such as a rental payment or
60 other income. The property appraiser may not waive penalty or
61 interest if the person claimed an ad valorem tax exemption or a
62 tax credit on another property in this state or in another state
63 where permanent residency is required as a basis for granting
64 the ad valorem tax exemption or credit.

65 (b) If the property appraiser improperly grants the
66 property assessment limitation as a result of a clerical mistake
67 or an omission, the person or entity improperly receiving the
68 property assessment limitation may not be assessed a penalty or



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69 interest.

70 (c) Before a lien may be filed, the person or entity so
71 notified must be given 30 days to pay the taxes and any
72 applicable penalties and interest. ~~If the property appraiser~~
73 ~~improperly grants the property assessment limitation as a result~~
74 ~~of a clerical mistake or an omission, the person or entity~~
75 ~~improperly receiving the property assessment limitation may not~~
76 ~~be assessed a penalty or interest.~~

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

79 193.703 Reduction in assessment for living quarters of
80 parents or grandparents.—

81 (7) (a) If the property appraiser determines that for any
82 year within the previous 10 years a property owner who was not
83 entitled to a reduction in assessed value under this section was
84 granted such reduction, the property appraiser shall serve on
85 the owner a notice of intent to record in the public records of
86 the county a notice of tax lien against any property owned by
87 that person in the county, and that property must be identified
88 in the notice of tax lien. Any property that is owned by that
89 person and is situated in this state is subject to the taxes
90 exempted by the improper reduction, plus a penalty of 50 percent
91 of the unpaid taxes for each year and interest at a rate of 15
92 percent per annum. The property appraiser shall waive penalties
93 and interest if the property appraiser determines that the
94 person qualified for the reduction at the time the application
95 was filed and, other than the improperly received tax savings,
96 the person did not receive an additional financial benefit, such
97 as a rental payment or other income. The property appraiser may



98 not waive penalty or interest if the person claimed an ad
99 valorem tax exemption or a tax credit on another property
100 located in this state or in another state where permanent
101 residency is required as a basis for granting the ad valorem tax
102 exemption or credit.

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

107 (c) Before such lien may be filed, the owner must be given
108 30 days within which to pay the taxes, penalties, and interest.
109 Such lien is subject to s. 196.161(3).

110 Section 4. Paragraph (d) of subsection (3) of section
111 194.011, Florida Statutes, is amended to read:

112 194.011 Assessment notice; objections to assessments.—

113 (3) A petition to the value adjustment board must be in
114 substantially the form prescribed by the department.
115 Notwithstanding s. 195.022, a county officer may not refuse to
116 accept a form provided by the department for this purpose if the
117 taxpayer chooses to use it. A petition to the value adjustment
118 board must be signed by the taxpayer or be accompanied at the
119 time of filing by the taxpayer's written authorization or power
120 of attorney, unless the person filing the petition is listed in
121 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
122 petition with a value adjustment board without the taxpayer's
123 signature or written authorization by certifying under penalty
124 of perjury that he or she has authorization to file the petition
125 on behalf of the taxpayer. If a taxpayer notifies the value
126 adjustment board that a petition has been filed for the



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127 taxpayer's property without his or her consent, the value
128 adjustment board may require the person filing the petition to
129 provide written authorization from the taxpayer authorizing the
130 person to proceed with the appeal before a hearing is held. If
131 the value adjustment board finds that a person listed in s.
132 194.034(1) (a) willfully and knowingly filed a petition that was
133 not authorized by the taxpayer, the value adjustment board shall
134 require such person to provide the taxpayer's written
135 authorization for representation to the value adjustment board
136 clerk before any petition filed by that person is heard, for 1
137 year after imposition of such requirement by the value
138 adjustment board. A power of attorney or written authorization
139 is valid for 1 assessment year, and a new power of attorney or
140 written authorization by the taxpayer is required for each
141 subsequent assessment year. A petition shall also describe the
142 property by parcel number and shall be filed as follows:

143 (d) The petition may be filed, as to valuation issues, at
144 any time during the taxable year on or before the 25th day
145 following the mailing of the notice by the property appraiser as
146 provided in subsection (1). With respect to an issue involving
147 the denial of an exemption, an agricultural or high-water
148 recharge classification application, an application for
149 classification as historic property used for commercial or
150 certain nonprofit purposes, or a deferral, the petition must be
151 filed at any time during the taxable year on or before the 30th
152 day following the mailing of the notice by the property
153 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
154 or s. 196.193 or notice by the tax collector under s. 197.2425.
155 If the petitioner identifies extenuating circumstances



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156 demonstrating to the value adjustment board that the petitioner
157 was unable to file a petition in a timely manner, the petitioner
158 may file a petition within 60 days after the deadline. However,
159 the value adjustment board is not required to delay proceedings
160 for the 60-day timeframe and no late petition is authorized
161 after the value adjustment board has concluded its review of
162 petitions.

163 Section 5. Paragraph (a) of subsection (2) of section
164 194.032, Florida Statutes, is amended to read:

165 194.032 Hearing purposes; timetable.—

166 (2) (a) 1. The clerk of the governing body of the county
167 shall prepare a schedule of appearances before the board based
168 on petitions timely filed with him or her. The clerk shall
169 notify each petitioner of the scheduled time of his or her
170 appearance at least 25 calendar days before the day of the
171 scheduled appearance. The notice must indicate whether the
172 petition has been scheduled to be heard at a particular time or
173 during a block of time. If the petition has been scheduled to be
174 heard within a block of time, the beginning and ending of that
175 block of time must be indicated on the notice; however, as
176 provided in paragraph (b), a petitioner may not be required to
177 wait for more than a reasonable time, not to exceed 2 hours,
178 after the beginning of the block of time. The property appraiser
179 must provide a copy of the property record card containing
180 information relevant to the computation of the current
181 assessment, with confidential information redacted, to the
182 petitioner upon receipt of the petition from the clerk
183 regardless of whether the petitioner initiates evidence
184 exchange, unless the property record card is available online



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185 from the property appraiser, in which case the property
186 appraiser must notify the petitioner that the property record
187 card is available online. The petitioner and the property
188 appraiser may each reschedule the hearing a single time for good
189 cause. As used in this paragraph, the term "good cause" means
190 circumstances beyond the control of the person seeking to
191 reschedule the hearing which reasonably prevent the party from
192 having adequate representation at the hearing. If the hearing is
193 rescheduled by the petitioner or the property appraiser, the
194 clerk shall notify the petitioner of the rescheduled time of his
195 or her appearance at least 15 calendar days before the day of
196 the rescheduled appearance, unless this notice is waived by both
197 parties.

198 2. For counties in which the number of petitions filed
199 exceeds 5,000 per value adjustment board roll year:

200 a. The term "good cause" does not include being scheduled
201 for two separate hearings in different jurisdictions at the same
202 time or date, unless the hearings involve the same petitioner or
203 the property appraiser and the petitioner agree to reschedule
204 the hearing.

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

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

212 194.035 Special magistrates; property evaluators.—

213 (1) In counties having a population of more than 75,000,



214 the board shall appoint special magistrates for the purpose of
215 taking testimony and making recommendations to the board, which
216 recommendations the board may act upon without further hearing.
217 These special magistrates may not be elected or appointed
218 officials or employees of the county but shall be selected from
219 a list of those qualified individuals who are willing to serve
220 as special magistrates. Employees and elected or appointed
221 officials of a taxing jurisdiction or of the state may not serve
222 as special magistrates. The clerk of the board shall annually
223 notify such individuals or their professional associations to
224 make known to them that opportunities to serve as special
225 magistrates exist. The Department of Revenue shall provide a
226 list of qualified special magistrates to any county with a
227 population of 75,000 or less. Subject to appropriation, the
228 department shall reimburse counties with a population of 75,000
229 or less for payments made to special magistrates appointed for
230 the purpose of taking testimony and making recommendations to
231 the value adjustment board pursuant to this section. The
232 department shall establish a reasonable range for payments per
233 case to special magistrates based on such payments in other
234 counties. Requests for reimbursement of payments outside this
235 range shall be justified by the county. If the total of all
236 requests for reimbursement in any year exceeds the amount
237 available pursuant to this section, payments to all counties
238 shall be prorated accordingly. If a county having a population
239 less than 75,000 does not appoint a special magistrate to hear
240 each petition, the person or persons designated to hear
241 petitions before the value adjustment board or the attorney
242 appointed to advise the value adjustment board shall attend the



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243 training provided pursuant to subsection (3), regardless of
244 whether the person would otherwise be required to attend, but
245 shall not be required to pay the tuition fee specified in
246 subsection (3). A special magistrate appointed to hear issues of
247 exemptions, classifications, and determinations that a change of
248 ownership, a change of ownership or control, or a qualifying
249 improvement has occurred shall be a member of The Florida Bar
250 with no less than 5 years' experience in the area of ad valorem
251 taxation. A special magistrate appointed to hear issues
252 regarding the valuation of real estate shall be a state
253 certified real estate appraiser with not less than 5 years'
254 experience in real property valuation. A special magistrate
255 appointed to hear issues regarding the valuation of tangible
256 personal property shall be a designated member of a nationally
257 recognized appraiser's organization with not less than 5 years'
258 experience in tangible personal property valuation. A special
259 magistrate need not be a resident of the county in which he or
260 she serves. A special magistrate may not represent a person
261 before the board in any tax year during which he or she has
262 served that board as a special magistrate. An appraisal
263 performed by a special magistrate may not be submitted as
264 evidence to the value adjustment board in any roll year during
265 which he or she has served that board as a special magistrate.
266 Before appointing a special magistrate, a value adjustment board
267 shall verify the special magistrate's qualifications. The value
268 adjustment board shall ensure that the selection of special
269 magistrates is based solely upon the experience and
270 qualifications of the special magistrate and is not influenced
271 by the property appraiser. The special magistrate shall



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272 accurately and completely preserve all testimony and, in making
273 recommendations to the value adjustment board, shall include
274 proposed findings of fact, conclusions of law, and reasons for
275 upholding or overturning the determination of the property
276 appraiser. The expense of hearings before magistrates and any
277 compensation of special magistrates shall be borne three-fifths
278 by the board of county commissioners and two-fifths by the
279 school board. When appointing special magistrates or when
280 scheduling special magistrates for specific hearings, the board,
281 the board attorney, and the board clerk may not consider the
282 dollar amount or percentage of any assessment reductions
283 recommended by any special magistrate in the current year or in
284 any previous year.

285 Section 7. Paragraph (a) of subsection (9) of section
286 196.011, Florida Statutes, is amended to read:

287 196.011 Annual application required for exemption.—

288 (9) (a) A county may, at the request of the property
289 appraiser and by a majority vote of its governing body, waive
290 the requirement that an annual application or statement be made
291 for exemption of property within the county after an initial
292 application is made and the exemption granted. The waiver under
293 this subsection of the annual application or statement
294 requirement applies to all exemptions under this chapter except
295 the exemption under s. 196.1995. Notwithstanding such waiver,
296 refiling of an application or statement shall be required when
297 any property granted an exemption is sold or otherwise disposed
298 of, when the ownership changes in any manner, when the applicant
299 for homestead exemption ceases to use the property as his or her
300 homestead, or when the status of the owner changes so as to



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301 change the exempt status of the property. In its deliberations
302 on whether to waive the annual application or statement
303 requirement, the governing body shall consider the possibility
304 of fraudulent exemption claims which may occur due to the waiver
305 of the annual application requirement. The owner of any property
306 granted an exemption who is not required to file an annual
307 application or statement shall notify the property appraiser
308 promptly whenever the use of the property or the status or
309 condition of the owner changes so as to change the exempt status
310 of the property. If any property owner fails to so notify the
311 property appraiser and the property appraiser determines that
312 for any year within the prior 10 years the owner was not
313 entitled to receive such exemption, the owner of the property is
314 subject to the taxes exempted as a result of such failure plus
315 15 percent interest per annum and a penalty of 50 percent of the
316 taxes exempted. Except for homestead exemptions controlled by s.
317 196.161, the property appraiser making such determination shall
318 record in the public records of the county a notice of tax lien
319 against any property owned by that person or entity in the
320 county, and such property must be identified in the notice of
321 tax lien. Such property is subject to the payment of all taxes
322 and penalties. Such lien when filed shall attach to any
323 property, identified in the notice of tax lien, owned by the
324 person who illegally or improperly received the exemption. If
325 such person no longer owns property in that county but owns
326 property in some other county or counties in the state, the
327 property appraiser shall record a notice of tax lien in such
328 other county or counties, identifying the property owned by such
329 person or entity in such county or counties, and it shall become



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330 a lien against such property in such county or counties. The
331 property appraiser shall waive penalties and interest if the
332 property appraiser determines that the person qualified for the
333 exemption at the time the application was filed and, other than
334 the improperly received tax savings, the person did not receive
335 an additional financial benefit, such as a rental payment or
336 other income. The property appraiser may not waive penalty or
337 interest if the person claimed a similar ad valorem tax
338 exemption or tax credit on another property located in this
339 state or in another state where permanent residency is required
340 as a basis for granting the ad valorem tax exemption or credit.

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

343 196.075 Additional homestead exemption for persons 65 and
344 older.—

345 (9) (a) If the property appraiser determines that for any
346 year within the immediately previous 10 years a person who was
347 not entitled to the additional homestead exemption under this
348 section was granted such an exemption, the property appraiser
349 shall serve upon the owner a notice of intent to record in the
350 public records of the county a notice of tax lien against any
351 property owned by that person in the county, and that property
352 must be identified in the notice of tax lien. Any property that
353 is owned by the taxpayer and is situated in this state is
354 subject to the taxes exempted by the improper homestead
355 exemption, plus a penalty of 50 percent of the unpaid taxes for
356 each year and interest at a rate of 15 percent per annum. The
357 property appraiser shall waive penalties and interest if the
358 property appraiser determines that the person qualified for the



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359 exemption at the time the application was filed and, other than
360 the improperly received tax savings, the person did not receive
361 an additional financial benefit, such as a rental payment or
362 other income. The property appraiser may not waive penalty or
363 interest if the person claimed a similar ad valorem tax
364 exemption or a tax credit on another property located in this
365 state or in another state where permanent residency is required
366 as a basis for granting the ad valorem tax exemption or credit.

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

371 (c) Before any such lien may be filed, the owner must be
372 given 30 days within which to pay the taxes, penalties, and
373 interest. Such a lien is subject to the procedures and
374 provisions set forth in s. 196.161(3).

375 Section 9. Section 200.069, Florida Statutes, is amended to
376 read:

377 200.069 Notice of proposed property taxes and non-ad
378 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
379 appraiser, in the name of the taxing authorities and local
380 governing boards levying non-ad valorem assessments within his
381 or her jurisdiction and at the expense of the county, shall
382 prepare and deliver by first-class mail to each taxpayer to be
383 listed on the current year's assessment roll a notice of
384 proposed property taxes, which notice shall contain the elements
385 and use the format provided in the following form.

386 Notwithstanding the provisions of s. 195.022, no county officer
387 shall use a form other than that provided herein. The Department



388 of Revenue may adjust the spacing and placement on the form of
389 the elements listed in this section as it considers necessary
390 based on changes in conditions necessitated by various taxing
391 authorities. If the elements are in the order listed, the
392 placement of the listed columns may be varied at the discretion
393 and expense of the property appraiser, and the property
394 appraiser may use printing technology and devices to complete
395 the form, the spacing, and the placement of the information in
396 the columns. In addition, the property appraiser may only
397 include in the mailing of the notice of ad valorem taxes and
398 non-ad valorem assessments additional statements explaining any
399 item on the notice and any other relevant information for
400 property owners. A county officer may use a form other than that
401 provided by the department for purposes of this part, but only
402 if his or her office pays the related expenses and he or she
403 obtains prior written permission from the executive director of
404 the department; however, a county officer may not use a form the
405 substantive content of which is at variance with the form
406 prescribed by the department. The county officer may continue to
407 use such an approved form until the law that specifies the form
408 is amended or repealed or until the officer receives written
409 disapproval from the executive director.

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

411 NOTICE OF PROPOSED PROPERTY TAXES

412 DO NOT PAY—THIS IS NOT A BILL

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

416 The purpose of these PUBLIC HEARINGS is to receive opinions



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417 from the general public and to answer questions on the proposed
418 tax change and budget PRIOR TO TAKING FINAL ACTION.

419 Each taxing authority may AMEND OR ALTER its proposals at
420 the hearing.

421 (2) (a) The notice shall include a brief legal description
422 of the property, the name and mailing address of the owner of
423 record, and the tax information applicable to the specific
424 parcel in question. The information shall be in columnar form.
425 There shall be seven column headings which shall read: "Taxing
426 Authority," "Your Property Taxes Last Year," "Last Year's
427 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
428 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
429 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
430 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
431 and Budget Will Be Held:."

432 (b) As used in this section, the term "last year's adjusted
433 tax rate" means the rolled-back rate calculated pursuant to s.
434 200.065(1).

435 (3) There shall be under each column heading an entry for
436 the county; the school district levy required pursuant to s.
437 1011.60(6); other operating school levies; the municipality or
438 municipal service taxing unit or units in which the parcel lies,
439 if any; the water management district levying pursuant to s.
440 373.503; the independent special districts in which the parcel
441 lies, if any; and for all voted levies for debt service
442 applicable to the parcel, if any.

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

445 (a) In the first column, a brief, commonly used name for



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446 the taxing authority or its governing body. The entry in the
447 first column for the levy required pursuant to s. 1011.60(6)
448 shall be "By State Law." The entry for other operating school
449 district levies shall be "By Local Board." Both school levy
450 entries shall be indented and preceded by the notation "Public
451 Schools:". For each voted levy for debt service, the entry shall
452 be "Voter Approved Debt Payments."

453 (b) In the second column, the gross amount of ad valorem
454 taxes levied against the parcel in the previous year. If the
455 parcel did not exist in the previous year, the second column
456 shall be blank.

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

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

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

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

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



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475 (5) Following the entries for each taxing authority, a
476 final entry shall show: in the first column, the words "Total
477 Property Taxes:" and in the second, fourth, and sixth columns,
478 the sum of the entries for each of the individual taxing
479 authorities. The second, fourth, and sixth columns shall,
480 immediately below said entries, be labeled Column 1, Column 2,
481 and Column 3, respectively. Below these labels shall appear, in
482 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

486 1. The assessed value, value of exemptions, and taxable
487 value for the previous year and the current year.

488 2. Each assessment reduction and exemption applicable to
489 the property, including the value of the assessment reduction or
490 exemption and tax levies to which they apply.

491 (b) The reverse side of the second page shall contain
492 definitions and explanations for the values included on the
493 front side.

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

496 If you feel that the market value of your property is
497 inaccurate or does not reflect fair market value, or if you are
498 entitled to an exemption or classification that is not reflected
499 above, contact your county property appraiser at ...(phone
500 number)... or ...(location)....

501 If the property appraiser's office is unable to resolve the
502 matter as to market value, classification, or an exemption, you
503 may file a petition for adjustment with the Value Adjustment



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504 Board. Petition forms are available from the county property
505 appraiser and must be filed ON OR BEFORE ...(date)....

506 (8) The reverse side of the first page of the form shall
507 read:

508 EXPLANATION

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

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

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

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

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

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

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

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

531 "Your final tax bill may contain non-ad valorem assessments
532 which may not be reflected on this notice such as assessments



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533 for roads, fire, garbage, lighting, drainage, water, sewer, or
534 other governmental services and facilities which may be levied
535 by your county, city, or any special district.”

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

541 NOTICE OF PROPOSED PROPERTY TAXES

542 AND PROPOSED OR ADOPTED

543 NON-AD VALOREM ASSESSMENTS

544 DO NOT PAY—THIS IS NOT A BILL

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

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

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

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

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



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562 or assessments to be listed separately, it shall combine them by
563 function.

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

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

572 Section 10. This act shall take effect July 1, 2017.

573

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

575 And the title is amended as follows:

576 Delete everything before the enacting clause
577 and insert:

578

A bill to be entitled

579

An act relating to property taxes; amending s. 95.18,

580

F.S.; providing that a possessor of real property for

581

7 years must pay all delinquent taxes prior to

582

claiming adverse possession; amending ss. 193.155,

583

193.703, 196.011, and 196.075, F.S.; providing

584

criteria under which a property appraiser must waive

585

penalties and interest for improper nonpayment or

586

reduction of payment of ad valorem taxes by certain

587

property owners claiming a homestead exemption;

588

providing criteria under which a property appraiser

589

may not waive penalties and interest; amending s.

590

194.011, F.S.; providing circumstances and timeframes



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591 under which a person may late-file a petition to a
592 value adjustment board; amending s. 194.032, F.S.;
593 providing construction, for certain counties, relating
594 to the rescheduling of certain hearings for good
595 cause; authorizing the clerk of the board in certain
596 counties to request, before the commencement of
597 certain hearings, that the property appraiser and
598 certain entities identify up to a certain number of
599 days in which they are unavailable for hearing;
600 amending s. 194.035, F.S.; specifying the
601 circumstances under which a special magistrate's
602 appraisal may not be submitted as evidence to a value
603 adjustment board; amending s. 200.069, F.S.; providing
604 that property appraisers may only include certain
605 information in the notice of ad valorem taxes and non-
606 ad valorem assessments; providing an effective date.