

By the Committee on Judiciary; and Senator Artiles

590-02728-17

2017226c1

1 A bill to be entitled
2 An act relating to property taxes; amending s. 95.18,
3 F.S.; providing that a possessor of real property for
4 7 years must pay all delinquent taxes prior to
5 claiming adverse possession; amending ss. 193.155,
6 193.703, 196.011, and 196.075, F.S.; providing
7 criteria under which a property appraiser must waive
8 unpaid penalties and interest for improper nonpayment
9 or reduction payment of ad valorem taxes by certain
10 property owners claiming a homestead exemption;
11 prohibiting such waiver under certain circumstances;
12 amending s. 194.011, F.S.; authorizing petitioners,
13 upon a certain showing of extenuating circumstances,
14 to file petitions with value adjustment boards within
15 a specified timeframe after certain deadlines, subject
16 to certain limitations; amending s. 194.032, F.S.;
17 providing construction relating to the rescheduling of
18 certain hearings for good cause; authorizing property
19 appraisers and certain entities to identify a
20 specified number of days per roll year in which they
21 are unavailable for hearings; amending s. 194.035,
22 F.S.; specifying the circumstances under which a
23 special magistrate's appraisal may not be submitted as
24 evidence to a value adjustment board; 196.012, F.S.;
25 redefining the terms "educational institution" and
26 "charitable purpose"; amending s. 196.183, F.S.;
27 providing that property owners assessed, rather than
28 previously assessed, by property appraisers without a
29 certain return filed may qualify for an exemption for

590-02728-17

2017226c1

30 tangible personal property under certain
31 circumstances; amending s. 196.198, F.S.; revising a
32 tax exemption for educational institutions to provide
33 that property used predominantly for educational
34 purposes is exempt from taxation in proportion to the
35 extent of such use; amending s. 196.202, F.S.;
36 revising the value of property of widows, widowers,
37 blind persons, and persons totally and permanently
38 disabled which is exempt from taxation; amending s.
39 200.069, F.S.; requiring property appraisers to
40 include only certain statements in certain mailed
41 notices; providing an effective date.

42
43 Be It Enacted by the Legislature of the State of Florida:

44
45 Section 1. Subsection (1) of section 95.18, Florida
46 Statutes, is amended to read:

47 95.18 Real property actions; adverse possession without
48 color of title.—

49 (1) When a ~~the~~ possessor has been in actual continued
50 possession of real property for 7 years under a claim of title
51 exclusive of any other right, but not founded on a written
52 instrument, judgment, or decree, or when those under whom the
53 possessor claims meet these criteria, the property actually
54 possessed is held adversely if the person claiming adverse
55 possession:

56 (a) Paid, subject to s. 197.3335, all delinquent
57 ~~outstanding~~ taxes and matured installments of special
58 improvement liens levied against the property by the state,

590-02728-17

2017226c1

59 county, and municipality within 1 year after entering into
60 possession;

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

65 (c) Has subsequently paid, subject to s. 197.3335, all
66 taxes and matured installments of special improvement liens
67 levied against the property by the state, county, and
68 municipality for all remaining years necessary to establish a
69 claim of adverse possession.

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

72 193.155 Homestead assessments.—Homestead property shall be
73 assessed at just value as of January 1, 1994. Property receiving
74 the homestead exemption after January 1, 1994, shall be assessed
75 at just value as of January 1 of the year in which the property
76 receives the exemption unless the provisions of subsection (8)
77 apply.

78 (10) (a) If the property appraiser determines that for any
79 year or years within the prior 10 years a person who was not
80 entitled to the homestead property assessment limitation granted
81 under this section was granted the homestead property assessment
82 limitation, the property appraiser making such determination
83 shall serve upon the owner a notice of intent to record in the
84 public records of the county a notice of tax lien against any
85 property owned by that person in the county, and such property
86 must be identified in the notice of tax lien. Such property that
87 is situated in this state is subject to the unpaid taxes, plus a

590-02728-17

2017226c1

88 penalty of 50 percent of the unpaid taxes for each year and 15
89 percent interest per annum. However, when a person entitled to
90 exemption pursuant to s. 196.031 inadvertently receives the
91 limitation pursuant to this section following a change of
92 ownership, the assessment of such property must be corrected as
93 provided in paragraph (9) (a), and the person need not pay the
94 unpaid taxes, penalties, or interest. The property appraiser
95 shall waive the unpaid penalties and interest if the property
96 appraiser determines that the person qualified for the property
97 assessment limitation at the time the application was filed; the
98 person acted in good faith; and, other than the improperly
99 received tax savings, the person did not receive any additional
100 financial benefit, such as rental payments or other income. The
101 property appraiser may not waive penalty or interest if the
102 person claimed a homestead-related exemption, limitation, or
103 reduction on another property.

104 (b) If the property appraiser improperly grants the
105 property assessment limitation as a result of a clerical mistake
106 or an omission, the person or entity improperly receiving the
107 property assessment limitation may not be assessed a penalty or
108 interest.

109 (c) Before a lien may be filed, the person or entity so
110 notified must be given 30 days to pay the taxes and any
111 applicable penalties and interest. ~~If the property appraiser~~
112 ~~improperly grants the property assessment limitation as a result~~
113 ~~of a clerical mistake or an omission, the person or entity~~
114 ~~improperly receiving the property assessment limitation may not~~
115 ~~be assessed a penalty or interest.~~

116 Section 3. Subsection (7) of section 193.703, Florida

590-02728-17

2017226c1

117 Statutes, is amended to read:

118 193.703 Reduction in assessment for living quarters of
119 parents or grandparents.—

120 (7) (a) If the property appraiser determines that for any
121 year within the previous 10 years a property owner who was not
122 entitled to a reduction in assessed value under this section was
123 granted such reduction, the property appraiser shall serve on
124 the owner a notice of intent to record in the public records of
125 the county a notice of tax lien against any property owned by
126 that person in the county, and that property must be identified
127 in the notice of tax lien. Any property that is owned by that
128 person and is situated in this state is subject to the taxes
129 exempted by the improper reduction, plus a penalty of 50 percent
130 of the unpaid taxes for each year and interest at a rate of 15
131 percent per annum. The property appraiser shall waive the unpaid
132 penalties and interest if the property appraiser determines that
133 the person qualified for the reduction at the time the
134 application was filed; the person acted in good faith; and,
135 other than the improperly received tax savings, the person did
136 not receive any additional financial benefit, such as rental
137 payments or other income. The property appraiser may not waive
138 penalty or interest if the person claimed a homestead-related
139 exemption, limitation, or reduction on another property.

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

144 (c) Before such lien may be filed, the owner must be given
145 30 days within which to pay the taxes, penalties, and interest.

590-02728-17

2017226c1

146 Such lien is subject to s. 196.161(3).

147 Section 4. Paragraph (d) of subsection (3) of section
148 194.011, Florida Statutes, is amended to read:

149 194.011 Assessment notice; objections to assessments.—

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

590-02728-17

2017226c1

175 adjustment board. A power of attorney or written authorization
176 is valid for 1 assessment year, and a new power of attorney or
177 written authorization by the taxpayer is required for each
178 subsequent assessment year. A petition shall also describe the
179 property by parcel number and shall be filed as follows:

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

199 Section 5. Paragraph (a) of subsection (2) of section
200 194.032, Florida Statutes, is amended to read:

201 194.032 Hearing purposes; timetable.—

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

590-02728-17

2017226c1

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

590-02728-17

2017226c1

233 commencement of hearings for the value adjustment board roll
234 year, the property appraiser and the individual, agent, or legal
235 entity that signed the petition may identify up to 10 business
236 days per roll year in which they are unavailable for hearings.
237 If the hearing is rescheduled by the petitioner or the property
238 appraiser, the clerk shall notify the petitioner of the
239 rescheduled time of his or her appearance at least 15 calendar
240 days before the day of the rescheduled appearance, unless this
241 notice is waived by both parties.

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
260 department shall reimburse counties with a population of 75,000
261 or less for payments made to special magistrates appointed for

590-02728-17

2017226c1

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
289 recognized appraiser's organization with not less than 5 years'
290 experience in tangible personal property valuation. A special

590-02728-17

2017226c1

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
318 196.011, Florida Statutes, is amended to read:

319 196.011 Annual application required for exemption.—

590-02728-17

2017226c1

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
347 15 percent interest per annum and a penalty of 50 percent of the
348 taxes exempted. Except for homestead exemptions controlled by s.

590-02728-17

2017226c1

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 the unpaid penalties and interest
364 if the property appraiser determines that the person qualified
365 for the exemption at the time the application was filed; the
366 person acted in good faith; and, other than the improperly
367 received tax savings, the person did not receive any additional
368 financial benefit, such as rental payments or other income. The
369 property appraiser may not waive penalty or interest if the
370 person claimed a similar exemption, limitation, or reduction on
371 another property, such as two homestead-related exemptions.

372 Section 8. Subsections (5) and (7) of section 196.012,
373 Florida Statutes, are amended to read:

374 196.012 Definitions.—For the purpose of this chapter, the
375 following terms are defined as follows, except where the context
376 clearly indicates otherwise:

377 (5) "Educational institution" means a federal, state,

590-02728-17

2017226c1

378 parochial, church, or private school, college, or university
379 conducting regular classes and courses of study required for
380 eligibility to certification by, accreditation to, or membership
381 in the State Department of Education of Florida, Southern
382 Association of Colleges and Schools, or the Florida Council of
383 Independent Schools; a nonprofit private school the principal
384 activity of which is conducting regular classes and courses of
385 study accepted for continuing postgraduate dental education
386 credit by a board of the Division of Medical Quality Assurance;
387 educational direct-support organizations created pursuant to ss.
388 1001.24, 1004.28, and 1004.70; a nonprofit entity that issues
389 industry certifications identified by the Chancellor of Career
390 and Adult Education as being eligible for workforce education
391 funding per approval by the State Board of Education pursuant to
392 s. 1008.44 or its successor; a nonprofit entity that has entered
393 into statewide articulation agreements with the State Board of
394 Education for articulation of postsecondary credit for related
395 degrees for approved industry certifications; facilities located
396 on the property of eligible entities which will become owned by
397 those entities on a date certain; and institutions of higher
398 education, as defined under and participating in the Higher
399 Educational Facilities Financing Act.

400 (7) "Charitable purpose" means a function or service that
401 ~~which~~ is of such a community service that its discontinuance
402 could legally result in the allocation of public funds for the
403 continuance of the function or service. It is not necessary that
404 public funds be allocated for such function or service but only
405 that any such allocation would be legal. If a nonprofit entity
406 receives a determination from the Internal Revenue Service that

590-02728-17

2017226c1

407 it is exempt from federal income tax under s. 501(a) of the
408 Internal Revenue Code as an organization described in s.
409 501(c)(3) of that code, a rebuttable presumption of charitable
410 purpose exists for purposes of this chapter. The presumption may
411 be rebutted by the property appraiser with clear and convincing
412 evidence.

413 Section 9. Subsection (9) of section 196.075, Florida
414 Statutes, is amended to read:

415 196.075 Additional homestead exemption for persons 65 and
416 older.—

417 (9) (a) If the property appraiser determines that for any
418 year within the immediately previous 10 years a person who was
419 not entitled to the additional homestead exemption under this
420 section was granted such an exemption, the property appraiser
421 shall serve upon the owner a notice of intent to record in the
422 public records of the county a notice of tax lien against any
423 property owned by that person in the county, and that property
424 must be identified in the notice of tax lien. Any property that
425 is owned by the taxpayer and is situated in this state is
426 subject to the taxes exempted by the improper homestead
427 exemption, plus a penalty of 50 percent of the unpaid taxes for
428 each year and interest at a rate of 15 percent per annum. The
429 property appraiser shall waive the unpaid penalties and interest
430 if the property appraiser determines that the person qualified
431 for the exemption at the time the application was filed; the
432 person acted in good faith; and, other than the improperly
433 received tax savings, the person did not receive any additional
434 financial benefit, such as rental payments or other income. The
435 property appraiser may not waive penalty or interest if the

590-02728-17

2017226c1

436 person claimed a homestead-related exemption, limitation, or
437 reduction on another property.

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

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

446 Section 10. Subsection (4) of section 196.183, Florida
447 Statutes, is amended to read:

448 196.183 Exemption for tangible personal property.—

449 (4) Owners of property ~~previously~~ assessed by the property
450 appraiser without a return being filed may, at the option of the
451 property appraiser, qualify for the exemption under this section
452 without filing an initial return.

453 Section 11. Section 196.198, Florida Statutes, is amended
454 to read:

455 196.198 Educational property exemption.—Educational
456 institutions within this state and their property used by them
457 or by any other exempt entity or educational institution
458 predominantly or exclusively for educational purposes are exempt
459 from taxation in proportion to the extent of the exempt use of
460 property, as defined in s. 196.012. Sheltered workshops
461 providing rehabilitation and retraining of individuals who have
462 disabilities and exempted by a certificate under s. (d) of the
463 federal Fair Labor Standards Act of 1938, as amended, are
464 declared wholly educational in purpose and are exempt from

590-02728-17

2017226c1

465 certification, accreditation, and membership requirements set
466 forth in s. 196.012. Those portions of property of college
467 fraternities and sororities certified by the president of the
468 college or university to the appropriate property appraiser as
469 being essential to the educational process are exempt from ad
470 valorem taxation. The use of property by public fairs and
471 expositions chartered by chapter 616 is presumed to be an
472 educational use of such property and is exempt from ad valorem
473 taxation to the extent of such use. Property used exclusively
474 for educational purposes shall be deemed owned by an educational
475 institution if the entity owning 100 percent of the educational
476 institution is owned by the identical persons who own the
477 property, or if the entity owning 100 percent of the educational
478 institution and the entity owning the property are owned by the
479 identical natural persons. Land, buildings, and other
480 improvements to real property used exclusively for educational
481 purposes shall be deemed owned by an educational institution if
482 the entity owning 100 percent of the land is a nonprofit entity
483 and the land is used, under a ground lease or other contractual
484 arrangement, by an educational institution that owns the
485 buildings and other improvements to the real property, is a
486 nonprofit entity under s. 501(c)(3) of the Internal Revenue
487 Code, and provides education limited to students in
488 prekindergarten through grade 8. If legal title to property is
489 held by a governmental agency that leases the property to a
490 lessee, the property shall be deemed to be owned by the
491 governmental agency and used exclusively for educational
492 purposes if the governmental agency continues to use such
493 property exclusively for educational purposes pursuant to a

590-02728-17

2017226c1

494 sublease or other contractual agreement with that lessee. If the
495 title to land is held by the trustee of an irrevocable inter
496 vivos trust and if the trust grantor owns 100 percent of the
497 entity that owns an educational institution that is using the
498 land exclusively for educational purposes, the land is deemed to
499 be property owned by the educational institution for purposes of
500 this exemption. Property owned by an educational institution
501 shall be deemed to be used for an educational purpose if the
502 institution has taken affirmative steps to prepare the property
503 for educational use. The term "affirmative steps" means
504 environmental or land use permitting activities, creation of
505 architectural plans or schematic drawings, land clearing or site
506 preparation, construction or renovation activities, or other
507 similar activities that demonstrate commitment of the property
508 to an educational use.

509 Section 12. Subsection (1) of section 196.202, Florida
510 Statutes, is amended to read:

511 196.202 Property of widows, widowers, blind persons, and
512 persons totally and permanently disabled.—

513 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
514 widower, blind person, or totally and permanently disabled
515 person who is a bona fide resident of this state is exempt from
516 taxation. As used in this section, the term "totally and
517 permanently disabled person" means a person who is currently
518 certified by a physician licensed in this state, by the United
519 States Department of Veterans Affairs or its predecessor, or by
520 the Social Security Administration to be totally and permanently
521 disabled.

522 Section 13. Section 200.069, Florida Statutes, is amended

590-02728-17

2017226c1

523 to read:

524 200.069 Notice of proposed property taxes and non-ad
525 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
526 appraiser, in the name of the taxing authorities and local
527 governing boards levying non-ad valorem assessments within his
528 or her jurisdiction and at the expense of the county, shall
529 prepare and deliver by first-class mail to each taxpayer to be
530 listed on the current year's assessment roll a notice of
531 proposed property taxes, which notice shall contain the elements
532 and use the format provided in the following form.

533 Notwithstanding the provisions of s. 195.022, no county officer
534 shall use a form other than that provided herein. The Department
535 of Revenue may adjust the spacing and placement on the form of
536 the elements listed in this section as it considers necessary
537 based on changes in conditions necessitated by various taxing
538 authorities. If the elements are in the order listed, the
539 placement of the listed columns may be varied at the discretion
540 and expense of the property appraiser, and the property
541 appraiser may use printing technology and devices to complete
542 the form, the spacing, and the placement of the information in
543 the columns. In addition, the property appraiser may only
544 include in the mailing of the notice of ad valorem taxes and
545 non-ad valorem assessments additional statements explaining any
546 item on the notice. A county officer may use a form other than
547 that provided by the department for purposes of this part, but
548 only if his or her office pays the related expenses and he or
549 she obtains prior written permission from the executive director
550 of the department; however, a county officer may not use a form
551 the substantive content of which is at variance with the form

590-02728-17

2017226c1

552 prescribed by the department. The county officer may continue to
553 use such an approved form until the law that specifies the form
554 is amended or repealed or until the officer receives written
555 disapproval from the executive director.

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

557 NOTICE OF PROPOSED PROPERTY TAXES

558 DO NOT PAY—THIS IS NOT A BILL

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

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

565 Each taxing authority may AMEND OR ALTER its proposals at
566 the hearing.

567 (2) (a) The notice shall include a brief legal description
568 of the property, the name and mailing address of the owner of
569 record, and the tax information applicable to the specific
570 parcel in question. The information shall be in columnar form.
571 There shall be seven column headings which shall read: "Taxing
572 Authority," "Your Property Taxes Last Year," "Last Year's
573 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
574 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
575 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
576 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
577 and Budget Will Be Held:."

578 (b) As used in this section, the term "last year's adjusted
579 tax rate" means the rolled-back rate calculated pursuant to s.
580 200.065(1).

590-02728-17

2017226c1

581 (3) There shall be under each column heading an entry for
582 the county; the school district levy required pursuant to s.
583 1011.60(6); other operating school levies; the municipality or
584 municipal service taxing unit or units in which the parcel lies,
585 if any; the water management district levying pursuant to s.
586 373.503; the independent special districts in which the parcel
587 lies, if any; and for all voted levies for debt service
588 applicable to the parcel, if any.

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

591 (a) In the first column, a brief, commonly used name for
592 the taxing authority or its governing body. The entry in the
593 first column for the levy required pursuant to s. 1011.60(6)
594 shall be "By State Law." The entry for other operating school
595 district levies shall be "By Local Board." Both school levy
596 entries shall be indented and preceded by the notation "Public
597 Schools:". For each voted levy for debt service, the entry shall
598 be "Voter Approved Debt Payments."

599 (b) In the second column, the gross amount of ad valorem
600 taxes levied against the parcel in the previous year. If the
601 parcel did not exist in the previous year, the second column
602 shall be blank.

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

606 (d) In the fourth column, the gross amount of ad valorem
607 taxes which will apply to the parcel in the current year if each
608 taxing authority levies last year's adjusted tax rate or, in the
609 case of voted levies for debt service, the amount previously

590-02728-17

2017226c1

610 authorized by referendum.

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

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

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

621 (5) Following the entries for each taxing authority, a
622 final entry shall show: in the first column, the words "Total
623 Property Taxes:" and in the second, fourth, and sixth columns,
624 the sum of the entries for each of the individual taxing
625 authorities. The second, fourth, and sixth columns shall,
626 immediately below said entries, be labeled Column 1, Column 2,
627 and Column 3, respectively. Below these labels shall appear, in
628 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

632 1. The assessed value, value of exemptions, and taxable
633 value for the previous year and the current year.

634 2. Each assessment reduction and exemption applicable to
635 the property, including the value of the assessment reduction or
636 exemption and tax levies to which they apply.

637 (b) The reverse side of the second page shall contain
638 definitions and explanations for the values included on the

590-02728-17

2017226c1

639 front side.

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

642 If you feel that the market value of your property is
643 inaccurate or does not reflect fair market value, or if you are
644 entitled to an exemption or classification that is not reflected
645 above, contact your county property appraiser at ...(phone
646 number)... or ...(location)....

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

652 (8) The reverse side of the first page of the form shall
653 read:

654 EXPLANATION

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

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

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

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

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

665 This column shows what your taxes will be this year under the
666 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
667 proposal is NOT final and may be amended at the public hearings

590-02728-17

2017226c1

668 shown on the front side of this notice. The difference between
 669 columns 2 and 3 is the tax change proposed by each local taxing
 670 authority and is NOT the result of higher assessments.

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

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

677 "Your final tax bill may contain non-ad valorem assessments
 678 which may not be reflected on this notice such as assessments
 679 for roads, fire, garbage, lighting, drainage, water, sewer, or
 680 other governmental services and facilities which may be levied
 681 by your county, city, or any special district."

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

687 NOTICE OF PROPOSED PROPERTY TAXES

688 AND PROPOSED OR ADOPTED

689 NON-AD VALOREM ASSESSMENTS

690 DO NOT PAY—THIS IS NOT A BILL

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

590-02728-17

2017226c1

697 minimum requirements:

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

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

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

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

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

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

718 Section 14. This act shall take effect July 1, 2017.