

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 of payment of ad valorem taxes by certain  
10          property owners claiming a homestead exemption;  
11          providing criteria under which a property appraiser  
12          may not waive penalties and interest; amending s.  
13          194.011, F.S.; providing circumstances and timeframes  
14          under which a person may file a petition late to a  
15          value adjustment board; amending s. 194.032, F.S.;  
16          specifying situations under which the term "good  
17          cause" does not apply in rescheduling a hearing before  
18          a value adjustment board; amending s. 194.035, F.S.;  
19          specifying the circumstances under which a special  
20          magistrate's appraisal may not be submitted as  
21          evidence to a value adjustment board; amending s.  
22          196.183, F.S.; revising a provision authorizing a  
23          property appraiser to exempt certain tangible personal  
24          property from ad valorem taxation without filing an  
25          initial return; amending s. 196.202, F.S.; revising

26 | the value of property owned by certain persons that is  
 27 | exempt from taxation; amending s. 200.069, F.S.;  
 28 | authorizing property appraisers to include certain  
 29 | information in the notice of ad valorem taxes and non-  
 30 | ad valorem assessments; providing an effective date.

31 |  
 32 | Be It Enacted by the Legislature of the State of Florida:

33 |  
 34 | Section 1. Subsection (1) of section 95.18, Florida  
 35 | Statutes, is amended to read:

36 | 95.18 Real property actions; adverse possession without  
 37 | color of title.—

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

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

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

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

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

61 193.155 Homestead assessments.—Homestead property shall be  
62 assessed at just value as of January 1, 1994. Property receiving  
63 the homestead exemption after January 1, 1994, shall be assessed  
64 at just value as of January 1 of the year in which the property  
65 receives the exemption unless the provisions of subsection (8)  
66 apply.

67 (10) (a) If the property appraiser determines that for any  
68 year or years within the prior 10 years a person who was not  
69 entitled to the homestead property assessment limitation granted  
70 under this section was granted the homestead property assessment  
71 limitation, the property appraiser making such determination  
72 shall serve upon the owner a notice of intent to record in the  
73 public records of the county a notice of tax lien against any  
74 property owned by that person in the county, and such property

75 | must be identified in the notice of tax lien. Such property that  
76 | is situated in this state is subject to the unpaid taxes, plus a  
77 | penalty of 50 percent of the unpaid taxes for each year and 15  
78 | percent interest per annum. However, when a person entitled to  
79 | exemption pursuant to s. 196.031 inadvertently receives the  
80 | limitation pursuant to this section following a change of  
81 | ownership, the assessment of such property must be corrected as  
82 | provided in paragraph (9) (a), and the person need not pay the  
83 | unpaid taxes, penalties, or interest. The property appraiser  
84 | shall waive the unpaid penalties and interest if the property  
85 | appraiser determines that the person qualified for the property  
86 | assessment limitation at the time the application was filed, the  
87 | person acted in good faith, and, other than improperly receiving  
88 | the tax savings, the person did not receive an additional  
89 | financial benefit, such as a rental payment or other income. The  
90 | property appraiser may not waive the penalty or interest if the  
91 | person claimed a property tax exemption or reduction on another  
92 | property predicated on the homestead exemptions provided in s.  
93 | 6, Art. VII of the State Constitution.

94 | (b) However, if the property appraiser improperly grants  
95 | the property assessment limitation as a result of a clerical  
96 | mistake or an omission, the person or entity improperly  
97 | receiving the property assessment limitation may not be assessed  
98 | a penalty or interest.

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

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

108           193.703 Reduction in assessment for living quarters of  
109 parents or grandparents.—

110           (7)(a) If the property appraiser determines that for any  
111 year within the previous 10 years a property owner who was not  
112 entitled to a reduction in assessed value under this section was  
113 granted such reduction, the property appraiser shall serve on  
114 the owner a notice of intent to record in the public records of  
115 the county a notice of tax lien against any property owned by  
116 that person in the county, and that property must be identified  
117 in the notice of tax lien. Any property that is owned by that  
118 person and is situated in this state is subject to the taxes  
119 exempted by the improper reduction, plus a penalty of 50 percent  
120 of the unpaid taxes for each year and interest at a rate of 15  
121 percent per annum. The property appraiser shall waive the unpaid  
122 penalties and interest if the property appraiser determines that  
123 the person qualified for the reduction at the time the

124 application was filed, the person acted in good faith, and that,  
 125 other than improperly receiving the tax savings, the person did  
 126 not receive an additional financial benefit, such as a rental  
 127 payment or other income. The property appraiser may not waive  
 128 the penalty or interest if the person claimed a property tax  
 129 exemption or reduction on another property predicated on the  
 130 homestead exemptions provided in s. 6, Art. VII of the State  
 131 Constitution.

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

136 (c) Before such lien may be filed, the owner must be given  
 137 30 days within which to pay the taxes, penalties, and interest.  
 138 Such lien is subject to s. 196.161(3).

139 Section 4. Paragraph (d) of subsection (3) of section  
 140 194.011, Florida Statutes, is amended to read:

141 194.011 Assessment notice; objections to assessments.—

142 (3) A petition to the value adjustment board must be in  
 143 substantially the form prescribed by the department.  
 144 Notwithstanding s. 195.022, a county officer may not refuse to  
 145 accept a form provided by the department for this purpose if the  
 146 taxpayer chooses to use it. A petition to the value adjustment  
 147 board must be signed by the taxpayer or be accompanied at the  
 148 time of filing by the taxpayer's written authorization or power

149 of attorney, unless the person filing the petition is listed in  
150 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
151 petition with a value adjustment board without the taxpayer's  
152 signature or written authorization by certifying under penalty  
153 of perjury that he or she has authorization to file the petition  
154 on behalf of the taxpayer. If a taxpayer notifies the value  
155 adjustment board that a petition has been filed for the  
156 taxpayer's property without his or her consent, the value  
157 adjustment board may require the person filing the petition to  
158 provide written authorization from the taxpayer authorizing the  
159 person to proceed with the appeal before a hearing is held. If  
160 the value adjustment board finds that a person listed in s.  
161 194.034(1)(a) willfully and knowingly filed a petition that was  
162 not authorized by the taxpayer, the value adjustment board shall  
163 require such person to provide the taxpayer's written  
164 authorization for representation to the value adjustment board  
165 clerk before any petition filed by that person is heard, for 1  
166 year after imposition of such requirement by the value  
167 adjustment board. A power of attorney or written authorization  
168 is valid for 1 assessment year, and a new power of attorney or  
169 written authorization by the taxpayer is required for each  
170 subsequent assessment year. A petition shall also describe the  
171 property by parcel number and shall be filed as follows:

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

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

192 Section 5. Paragraph (a) of subsection (2) of section  
 193 194.032, Florida Statutes, is amended to read:

194 194.032 Hearing purposes; timetable.-

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



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

224 hearings involve the same petitioner or the property appraiser  
225 and petitioner agree to reschedule the hearing. Before the value  
226 adjustment board begins hearings for the roll year, the property  
227 appraiser and the individual, agent, or legal entity that signed  
228 the petition may identify up to 15 business days per roll year  
229 for which they are unavailable for hearings. If the hearing is  
230 rescheduled by the petitioner or the property appraiser, the  
231 clerk shall notify the petitioner of the rescheduled time of his  
232 or her appearance at least 15 calendar days before the day of  
233 the rescheduled appearance, unless this notice is waived by both  
234 parties.

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

237 194.035 Special magistrates; property evaluators.—

238 (1) In counties having a population of more than 75,000,  
239 the board shall appoint special magistrates for the purpose of  
240 taking testimony and making recommendations to the board, which  
241 recommendations the board may act upon without further hearing.  
242 These special magistrates may not be elected or appointed  
243 officials or employees of the county but shall be selected from  
244 a list of those qualified individuals who are willing to serve  
245 as special magistrates. Employees and elected or appointed  
246 officials of a taxing jurisdiction or of the state may not serve  
247 as special magistrates. The clerk of the board shall annually  
248 notify such individuals or their professional associations to

249 | make known to them that opportunities to serve as special  
250 | magistrates exist. The Department of Revenue shall provide a  
251 | list of qualified special magistrates to any county with a  
252 | population of 75,000 or less. Subject to appropriation, the  
253 | department shall reimburse counties with a population of 75,000  
254 | or less for payments made to special magistrates appointed for  
255 | the purpose of taking testimony and making recommendations to  
256 | the value adjustment board pursuant to this section. The  
257 | department shall establish a reasonable range for payments per  
258 | case to special magistrates based on such payments in other  
259 | counties. Requests for reimbursement of payments outside this  
260 | range shall be justified by the county. If the total of all  
261 | requests for reimbursement in any year exceeds the amount  
262 | available pursuant to this section, payments to all counties  
263 | shall be prorated accordingly. If a county having a population  
264 | less than 75,000 does not appoint a special magistrate to hear  
265 | each petition, the person or persons designated to hear  
266 | petitions before the value adjustment board or the attorney  
267 | appointed to advise the value adjustment board shall attend the  
268 | training provided pursuant to subsection (3), regardless of  
269 | whether the person would otherwise be required to attend, but  
270 | shall not be required to pay the tuition fee specified in  
271 | subsection (3). A special magistrate appointed to hear issues of  
272 | exemptions, classifications, and determinations that a change of  
273 | ownership, a change of ownership or control, or a qualifying

274 improvement has occurred shall be a member of The Florida Bar  
275 with no less than 5 years' experience in the area of ad valorem  
276 taxation. A special magistrate appointed to hear issues  
277 regarding the valuation of real estate shall be a state  
278 certified real estate appraiser with not less than 5 years'  
279 experience in real property valuation. A special magistrate  
280 appointed to hear issues regarding the valuation of tangible  
281 personal property shall be a designated member of a nationally  
282 recognized appraiser's organization with not less than 5 years'  
283 experience in tangible personal property valuation. A special  
284 magistrate need not be a resident of the county in which he or  
285 she serves. A special magistrate may not represent a person  
286 before the board in any tax year during which he or she has  
287 served that board as a special magistrate. An appraisal  
288 performed by a special magistrate may not be submitted as  
289 evidence to the value adjustment board in any roll year during  
290 which he or she has served that board as a special magistrate.  
291 Before appointing a special magistrate, a value adjustment board  
292 shall verify the special magistrate's qualifications. The value  
293 adjustment board shall ensure that the selection of special  
294 magistrates is based solely upon the experience and  
295 qualifications of the special magistrate and is not influenced  
296 by the property appraiser. The special magistrate shall  
297 accurately and completely preserve all testimony and, in making  
298 recommendations to the value adjustment board, shall include

299 | proposed findings of fact, conclusions of law, and reasons for  
300 | upholding or overturning the determination of the property  
301 | appraiser. The expense of hearings before magistrates and any  
302 | compensation of special magistrates shall be borne three-fifths  
303 | by the board of county commissioners and two-fifths by the  
304 | school board. When appointing special magistrates or when  
305 | scheduling special magistrates for specific hearings, the board,  
306 | the board attorney, and the board clerk may not consider the  
307 | dollar amount or percentage of any assessment reductions  
308 | recommended by any special magistrate in the current year or in  
309 | any previous year.

310 |       Section 7. Paragraph (a) of subsection (9) of section  
311 | 196.011, Florida Statutes, is amended to read:

312 |       196.011 Annual application required for exemption.—

313 |       (9) (a) A county may, at the request of the property  
314 | appraiser and by a majority vote of its governing body, waive  
315 | the requirement that an annual application or statement be made  
316 | for exemption of property within the county after an initial  
317 | application is made and the exemption granted. The waiver under  
318 | this subsection of the annual application or statement  
319 | requirement applies to all exemptions under this chapter except  
320 | the exemption under s. 196.1995. Notwithstanding such waiver,  
321 | refiling of an application or statement shall be required when  
322 | any property granted an exemption is sold or otherwise disposed  
323 | of, when the ownership changes in any manner, when the applicant

324 for homestead exemption ceases to use the property as his or her  
325 homestead, or when the status of the owner changes so as to  
326 change the exempt status of the property. In its deliberations  
327 on whether to waive the annual application or statement  
328 requirement, the governing body shall consider the possibility  
329 of fraudulent exemption claims which may occur due to the waiver  
330 of the annual application requirement. The owner of any property  
331 granted an exemption who is not required to file an annual  
332 application or statement shall notify the property appraiser  
333 promptly whenever the use of the property or the status or  
334 condition of the owner changes so as to change the exempt status  
335 of the property. If any property owner fails to so notify the  
336 property appraiser and the property appraiser determines that  
337 for any year within the prior 10 years the owner was not  
338 entitled to receive such exemption, the owner of the property is  
339 subject to the taxes exempted as a result of such failure plus  
340 15 percent interest per annum and a penalty of 50 percent of the  
341 taxes exempted. Except for homestead exemptions controlled by s.  
342 196.161, the property appraiser making such determination shall  
343 record in the public records of the county a notice of tax lien  
344 against any property owned by that person or entity in the  
345 county, and such property must be identified in the notice of  
346 tax lien. Such property is subject to the payment of all taxes  
347 and penalties. Such lien when filed shall attach to any  
348 property, identified in the notice of tax lien, owned by the

349 person who illegally or improperly received the exemption. If  
350 such person no longer owns property in that county but owns  
351 property in some other county or counties in the state, the  
352 property appraiser shall record a notice of tax lien in such  
353 other county or counties, identifying the property owned by such  
354 person or entity in such county or counties, and it shall become  
355 a lien against such property in such county or counties. The  
356 property appraiser shall waive the unpaid penalties and interest  
357 if the property appraiser determines that the person qualified  
358 for the exemption at the time the application was filed, the  
359 person acted in good faith, and that, other than improperly  
360 receiving the tax savings, the person did not receive an  
361 additional financial benefit, such as a rental payment or other  
362 income. The property appraiser may not waive the penalty or  
363 interest if the person claimed a property tax exemption or  
364 reduction on another property predicated on the homestead  
365 exemptions provided in s. 6, Art. VII of the State Constitution.

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

368 196.075 Additional homestead exemption for persons 65 and  
369 older.-

370 (9) (a) If the property appraiser determines that for any  
371 year within the immediately previous 10 years a person who was  
372 not entitled to the additional homestead exemption under this  
373 section was granted such an exemption, the property appraiser

374 shall serve upon the owner a notice of intent to record in the  
375 public records of the county a notice of tax lien against any  
376 property owned by that person in the county, and that property  
377 must be identified in the notice of tax lien. Any property that  
378 is owned by the taxpayer and is situated in this state is  
379 subject to the taxes exempted by the improper homestead  
380 exemption, plus a penalty of 50 percent of the unpaid taxes for  
381 each year and interest at a rate of 15 percent per annum. The  
382 property appraiser shall waive the unpaid penalties and interest  
383 if the property appraiser determines that the person qualified  
384 for the exemption at the time the application was filed, the  
385 person acted in good faith, and that, other than improperly  
386 receiving the tax savings, the person did not receive an  
387 additional financial benefit, such as a rental payment or other  
388 income. The property appraiser may not waive the penalty or  
389 interest if the person claimed a property tax exemption or  
390 reduction on another property predicated on the homestead  
391 exemptions provided in s. 6, Art. VII of the State Constitution.

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

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



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

400 Section 9. Subsection (4) of section 196.183, Florida  
 401 Statutes, is amended to read:

402 196.183 Exemption for tangible personal property.—

403 (4) Owners of property ~~previously~~ assessed by the property  
 404 appraiser without a return being filed may, at the option of the  
 405 property appraiser, qualify for the exemption under this section  
 406 without filing an initial return.

407 Section 10. Subsection (1) of section 196.202, Florida  
 408 Statutes, is amended to read:

409 196.202 Property of widows, widowers, blind persons, and  
 410 persons totally and permanently disabled.—

411 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,  
 412 widower, blind person, or totally and permanently disabled  
 413 person who is a bona fide resident of this state is exempt from  
 414 taxation. As used in this section, the term "totally and  
 415 permanently disabled person" means a person who is currently  
 416 certified by a physician licensed in this state, by the United  
 417 States Department of Veterans Affairs or its predecessor, or by  
 418 the Social Security Administration to be totally and permanently  
 419 disabled.

420 Section 11. Section 200.069, Florida Statutes, is amended  
 421 to read:

422           200.069 Notice of proposed property taxes and non-ad  
423 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
424 appraiser, in the name of the taxing authorities and local  
425 governing boards levying non-ad valorem assessments within his  
426 or her jurisdiction and at the expense of the county, shall  
427 prepare and deliver by first-class mail to each taxpayer to be  
428 listed on the current year's assessment roll a notice of  
429 proposed property taxes, which notice shall contain the elements  
430 and use the format provided in the following form.  
431 Notwithstanding the provisions of s. 195.022, no county officer  
432 shall use a form other than that provided herein. The Department  
433 of Revenue may adjust the spacing and placement on the form of  
434 the elements listed in this section as it considers necessary  
435 based on changes in conditions necessitated by various taxing  
436 authorities. If the elements are in the order listed, the  
437 placement of the listed columns may be varied at the discretion  
438 and expense of the property appraiser, and the property  
439 appraiser may use printing technology and devices to complete  
440 the form, the spacing, and the placement of the information in  
441 the columns. In addition, the property appraiser may only  
442 include in the mailing of the notice of ad valorem taxes and  
443 non-ad valorem assessments additional statements explaining any  
444 item on the notice. A county officer may use a form other than  
445 that provided by the department for purposes of this part, but  
446 only if his or her office pays the related expenses and he or

447 she obtains prior written permission from the executive director  
 448 of the department; however, a county officer may not use a form  
 449 the substantive content of which is at variance with the form  
 450 prescribed by the department. The county officer may continue to  
 451 use such an approved form until the law that specifies the form  
 452 is amended or repealed or until the officer receives written  
 453 disapproval from the executive director.

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

455 NOTICE OF PROPOSED PROPERTY TAXES

456 DO NOT PAY—THIS IS NOT A BILL

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

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

463 Each taxing authority may AMEND OR ALTER its proposals at  
 464 the hearing.

465 (2) (a) The notice shall include a brief legal description  
 466 of the property, the name and mailing address of the owner of  
 467 record, and the tax information applicable to the specific  
 468 parcel in question. The information shall be in columnar form.  
 469 There shall be seven column headings which shall read: "Taxing  
 470 Authority," "Your Property Taxes Last Year," "Last Year's  
 471 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget

472 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
473 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
474 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
475 and Budget Will Be Held:."

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

479 (3) There shall be under each column heading an entry for  
480 the county; the school district levy required pursuant to s.  
481 1011.60(6); other operating school levies; the municipality or  
482 municipal service taxing unit or units in which the parcel lies,  
483 if any; the water management district levying pursuant to s.  
484 373.503; the independent special districts in which the parcel  
485 lies, if any; and for all voted levies for debt service  
486 applicable to the parcel, if any.

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

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

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

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

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

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

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

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

519 (5) Following the entries for each taxing authority, a  
 520 final entry shall show: in the first column, the words "Total  
 521 Property Taxes:" and in the second, fourth, and sixth columns,

522 the sum of the entries for each of the individual taxing  
523 authorities. The second, fourth, and sixth columns shall,  
524 immediately below said entries, be labeled Column 1, Column 2,  
525 and Column 3, respectively. Below these labels shall appear, in  
526 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

530 1. The assessed value, value of exemptions, and taxable  
531 value for the previous year and the current year.

532 2. Each assessment reduction and exemption applicable to  
533 the property, including the value of the assessment reduction or  
534 exemption and tax levies to which they apply.

535 (b) The reverse side of the second page shall contain  
536 definitions and explanations for the values included on the  
537 front side.

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

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

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

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

550 | (8) The reverse side of the first page of the form shall  
 551 | read:

552 | EXPLANATION

553 | \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

554 | This column shows the taxes that applied last year to your  
 555 | property. These amounts were based on budgets adopted last year  
 556 | and your property's previous taxable value.

557 | \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

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

562 | \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

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

569 | \*Note: Amounts shown on this form do NOT reflect early payment  
 570 | discounts you may have received or may be eligible to receive.

571 (Discounts are a maximum of 4 percent of the amounts shown on  
 572 this form.)

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

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

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

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

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



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

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

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

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

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

613 | (b) If the notice includes all adopted non-ad valorem  
614 | assessments, the provisions contained in subsection (9) shall  
615 | not be placed on the notice.

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