

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.
22 200.069, F.S.; authorizing property appraisers to
23 include certain information in the notice of ad
24 valorem taxes and non-ad valorem assessments;
25 providing an effective date.

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

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

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

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

(c) Has subsequently paid, subject to s. 197.3335, all taxes and matured installments of special improvement liens

51 levied against the property by the state, county, and
52 municipality for all remaining years necessary to establish a
53 claim of adverse possession.

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

56 193.155 Homestead assessments.—Homestead property shall be
57 assessed at just value as of January 1, 1994. Property receiving
58 the homestead exemption after January 1, 1994, shall be assessed
59 at just value as of January 1 of the year in which the property
60 receives the exemption unless the provisions of subsection (8)
61 apply.

62 (10) (a) If the property appraiser determines that for any
63 year or years within the prior 10 years a person who was not
64 entitled to the homestead property assessment limitation granted
65 under this section was granted the homestead property assessment
66 limitation, the property appraiser making such determination
67 shall serve upon the owner a notice of intent to record in the
68 public records of the county a notice of tax lien against any
69 property owned by that person in the county, and such property
70 must be identified in the notice of tax lien. Such property that
71 is situated in this state is subject to the unpaid taxes, plus a
72 penalty of 50 percent of the unpaid taxes for each year and 15
73 percent interest per annum. However, when a person entitled to
74 exemption pursuant to s. 196.031 inadvertently receives the
75 limitation pursuant to this section following a change of

76 | ownership, the assessment of such property must be corrected as
77 | provided in paragraph (9) (a), and the person need not pay the
78 | unpaid taxes, penalties, or interest. The property appraiser
79 | shall waive penalties and interest if the property appraiser
80 | determines that the person qualified for the property assessment
81 | limitation at the time the application was filed and, other than
82 | the improperly received tax savings, the person did not receive
83 | an additional financial benefit, such as a rental payment or
84 | other income. The property appraiser may not waive penalty or
85 | interest if the person claimed an ad valorem tax exemption or a
86 | tax credit on another property in this state or in another state
87 | where permanent residency is required as a basis for granting
88 | the ad valorem tax exemption or credit.

89 | **(b)** If the property appraiser improperly grants the
90 | property assessment limitation as a result of a clerical mistake
91 | or an omission, the person or entity improperly receiving the
92 | property assessment limitation may not be assessed a penalty or
93 | interest.

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

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

103 193.703 Reduction in assessment for living quarters of
104 parents or grandparents.—

105 (7) (a) If the property appraiser determines that for any
106 year within the previous 10 years a property owner who was not
107 entitled to a reduction in assessed value under this section was
108 granted such reduction, the property appraiser shall serve on
109 the owner a notice of intent to record in the public records of
110 the county a notice of tax lien against any property owned by
111 that person in the county, and that property must be identified
112 in the notice of tax lien. Any property that is owned by that
113 person and is situated in this state is subject to the taxes
114 exempted by the improper reduction, plus a penalty of 50 percent
115 of the unpaid taxes for each year and interest at a rate of 15
116 percent per annum. The property appraiser shall waive penalties
117 and interest if the property appraiser determines that the
118 person qualified for the reduction at the time the application
119 was filed and, other than the improperly received tax savings,
120 the person did not receive an additional financial benefit, such
121 as a rental payment or other income. The property appraiser may
122 not waive penalty or interest if the person claimed an ad
123 valorem tax exemption or a tax credit on another property
124 located in this state or in another state where permanent
125 residency is required as a basis for granting the ad valorem tax

126 | exemption or credit.

127 | **(b)** However, if a reduction is improperly granted due to a
 128 | clerical mistake or an omission by the property appraiser, the
 129 | person who improperly received the reduction may not be assessed
 130 | a penalty or interest.

131 | **(c)** Before such lien may be filed, the owner must be given
 132 | 30 days within which to pay the taxes, penalties, and interest.
 133 | Such lien is subject to s. 196.161(3).

134 | Section 4. Paragraph (d) of subsection (3) of section
 135 | 194.011, Florida Statutes, is amended to read:

136 | 194.011 Assessment notice; objections to assessments.—

137 | (3) A petition to the value adjustment board must be in
 138 | substantially the form prescribed by the department.
 139 | Notwithstanding s. 195.022, a county officer may not refuse to
 140 | accept a form provided by the department for this purpose if the
 141 | taxpayer chooses to use it. A petition to the value adjustment
 142 | board must be signed by the taxpayer or be accompanied at the
 143 | time of filing by the taxpayer's written authorization or power
 144 | of attorney, unless the person filing the petition is listed in
 145 | s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
 146 | petition with a value adjustment board without the taxpayer's
 147 | signature or written authorization by certifying under penalty
 148 | of perjury that he or she has authorization to file the petition
 149 | on behalf of the taxpayer. If a taxpayer notifies the value
 150 | adjustment board that a petition has been filed for the

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

167 (d) The petition may be filed, as to valuation issues, at
168 any time during the taxable year on or before the 25th day
169 following the mailing of the notice by the property appraiser as
170 provided in subsection (1). With respect to an issue involving
171 the denial of an exemption, an agricultural or high-water
172 recharge classification application, an application for
173 classification as historic property used for commercial or
174 certain nonprofit purposes, or a deferral, the petition must be
175 filed at any time during the taxable year on or before the 30th

176 day following the mailing of the notice by the property
177 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
178 or s. 196.193 or notice by the tax collector under s. 197.2425.
179 If the petitioner identifies extenuating circumstances
180 demonstrating to the value adjustment board that the petitioner
181 was unable to file a petition in a timely manner, the petitioner
182 may file a petition within 60 days after the deadline. However,
183 the value adjustment board is not required to delay proceedings
184 for the 60-day timeframe and no late petition is authorized
185 after the value adjustment board has concluded its review of
186 petitions.

187 Section 5. Paragraph (a) of subsection (2) of section
188 194.032, Florida Statutes, is amended to read:

189 194.032 Hearing purposes; timetable.-

190 (2) (a) 1. The clerk of the governing body of the county
191 shall prepare a schedule of appearances before the board based
192 on petitions timely filed with him or her. The clerk shall
193 notify each petitioner of the scheduled time of his or her
194 appearance at least 25 calendar days before the day of the
195 scheduled appearance. The notice must indicate whether the
196 petition has been scheduled to be heard at a particular time or
197 during a block of time. If the petition has been scheduled to be
198 heard within a block of time, the beginning and ending of that
199 block of time must be indicated on the notice; however, as
200 provided in paragraph (b), a petitioner may not be required to

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

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

224 a. The term "good cause" does not include being scheduled
225 for two separate hearings in different jurisdictions at the same

226 | time or date, unless the hearings involve the same petitioner or
227 | the property appraiser and the petitioner agree to reschedule
228 | the hearing.

229 | b. The clerk of the board, before the value adjustment
230 | board begins hearings for the roll year, may request that the
231 | property appraiser and the individual, agent, or legal entity
232 | that signed the petition identify up to 15 business days per
233 | roll year in which they are unavailable for hearing.

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

236 | 194.035 Special magistrates; property evaluators.—

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

251 population of 75,000 or less. Subject to appropriation, the
252 department shall reimburse counties with a population of 75,000
253 or less for payments made to special magistrates appointed for
254 the purpose of taking testimony and making recommendations to
255 the value adjustment board pursuant to this section. The
256 department shall establish a reasonable range for payments per
257 case to special magistrates based on such payments in other
258 counties. Requests for reimbursement of payments outside this
259 range shall be justified by the county. If the total of all
260 requests for reimbursement in any year exceeds the amount
261 available pursuant to this section, payments to all counties
262 shall be prorated accordingly. If a county having a population
263 less than 75,000 does not appoint a special magistrate to hear
264 each petition, the person or persons designated to hear
265 petitions before the value adjustment board or the attorney
266 appointed to advise the value adjustment board shall attend the
267 training provided pursuant to subsection (3), regardless of
268 whether the person would otherwise be required to attend, but
269 shall not be required to pay the tuition fee specified in
270 subsection (3). A special magistrate appointed to hear issues of
271 exemptions, classifications, and determinations that a change of
272 ownership, a change of ownership or control, or a qualifying
273 improvement has occurred shall be a member of The Florida Bar
274 with no less than 5 years' experience in the area of ad valorem
275 taxation. A special magistrate appointed to hear issues

276 regarding the valuation of real estate shall be a state
277 certified real estate appraiser with not less than 5 years'
278 experience in real property valuation. A special magistrate
279 appointed to hear issues regarding the valuation of tangible
280 personal property shall be a designated member of a nationally
281 recognized appraiser's organization with not less than 5 years'
282 experience in tangible personal property valuation. A special
283 magistrate need not be a resident of the county in which he or
284 she serves. A special magistrate may not represent a person
285 before the board in any tax year during which he or she has
286 served that board as a special magistrate. An appraisal
287 performed by a special magistrate may not be submitted as
288 evidence to the value adjustment board in any roll year during
289 which he or she has served that board as a special magistrate.
290 Before appointing a special magistrate, a value adjustment board
291 shall verify the special magistrate's qualifications. The value
292 adjustment board shall ensure that the selection of special
293 magistrates is based solely upon the experience and
294 qualifications of the special magistrate and is not influenced
295 by the property appraiser. The special magistrate shall
296 accurately and completely preserve all testimony and, in making
297 recommendations to the value adjustment board, shall include
298 proposed findings of fact, conclusions of law, and reasons for
299 upholding or overturning the determination of the property
300 appraiser. The expense of hearings before magistrates and any

301 compensation of special magistrates shall be borne three-fifths
302 by the board of county commissioners and two-fifths by the
303 school board. When appointing special magistrates or when
304 scheduling special magistrates for specific hearings, the board,
305 the board attorney, and the board clerk may not consider the
306 dollar amount or percentage of any assessment reductions
307 recommended by any special magistrate in the current year or in
308 any previous year.

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

311 196.011 Annual application required for exemption.-
312 (9) (a) A county may, at the request of the property appraiser
313 and by a majority vote of its governing body, waive the
314 requirement that an annual application or statement be made for
315 exemption of property within the county after an initial
316 application is made and the exemption granted. The waiver under
317 this subsection of the annual application or statement
318 requirement applies to all exemptions under this chapter except
319 the exemption under s. 196.1995. Notwithstanding such waiver,
320 refiling of an application or statement shall be required when
321 any property granted an exemption is sold or otherwise disposed
322 of, when the ownership changes in any manner, when the applicant
323 for homestead exemption ceases to use the property as his or her
324 homestead, or when the status of the owner changes so as to
325 change the exempt status of the property. In its deliberations

326 on whether to waive the annual application or statement
327 requirement, the governing body shall consider the possibility
328 of fraudulent exemption claims which may occur due to the waiver
329 of the annual application requirement. The owner of any property
330 granted an exemption who is not required to file an annual
331 application or statement shall notify the property appraiser
332 promptly whenever the use of the property or the status or
333 condition of the owner changes so as to change the exempt status
334 of the property. If any property owner fails to so notify the
335 property appraiser and the property appraiser determines that
336 for any year within the prior 10 years the owner was not
337 entitled to receive such exemption, the owner of the property is
338 subject to the taxes exempted as a result of such failure plus
339 15 percent interest per annum and a penalty of 50 percent of the
340 taxes exempted. Except for homestead exemptions controlled by s.
341 196.161, the property appraiser making such determination shall
342 record in the public records of the county a notice of tax lien
343 against any property owned by that person or entity in the
344 county, and such property must be identified in the notice of
345 tax lien. Such property is subject to the payment of all taxes
346 and penalties. Such lien when filed shall attach to any
347 property, identified in the notice of tax lien, owned by the
348 person who illegally or improperly received the exemption. If
349 such person no longer owns property in that county but owns
350 property in some other county or counties in the state, the

351 property appraiser shall record a notice of tax lien in such
352 other county or counties, identifying the property owned by such
353 person or entity in such county or counties, and it shall become
354 a lien against such property in such county or counties. The
355 property appraiser shall waive penalties and interest if the
356 property appraiser determines that the person qualified for the
357 exemption at the time the application was filed and, other than
358 the improperly received tax savings, the person did not receive
359 an additional financial benefit, such as a rental payment or
360 other income. The property appraiser may not waive penalty or
361 interest if the person claimed a similar ad valorem tax
362 exemption or tax credit on another property located in this
363 state or in another state where permanent residency is required
364 as a basis for granting the ad valorem tax exemption or credit.

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

367 196.075 Additional homestead exemption for persons 65 and
368 older.—

369 (9) (a) If the property appraiser determines that for any
370 year within the immediately previous 10 years a person who was
371 not entitled to the additional homestead exemption under this
372 section was granted such an exemption, the property appraiser
373 shall serve upon the owner a notice of intent to record in the
374 public records of the county a notice of tax lien against any
375 property owned by that person in the county, and that property

376 must be identified in the notice of tax lien. Any property that
377 is owned by the taxpayer and is situated in this state is
378 subject to the taxes exempted by the improper homestead
379 exemption, plus a penalty of 50 percent of the unpaid taxes for
380 each year and interest at a rate of 15 percent per annum. The
381 property appraiser shall waive penalties and interest if the
382 property appraiser determines that the person qualified for the
383 exemption at the time the application was filed and, other than
384 the improperly received tax savings, the person did not receive
385 an additional financial benefit, such as a rental payment or
386 other income. The property appraiser may not waive penalty or
387 interest if the person claimed a similar ad valorem tax
388 exemption or a tax credit on another property located in this
389 state or in another state where permanent residency is required
390 as a basis for granting the ad valorem tax exemption or credit.

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

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

399 Section 9. Section 200.069, Florida Statutes, is amended to
400 read:

401 200.069 Notice of proposed property taxes and non-ad
402 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
403 appraiser, in the name of the taxing authorities and local
404 governing boards levying non-ad valorem assessments within his
405 or her jurisdiction and at the expense of the county, shall
406 prepare and deliver by first-class mail to each taxpayer to be
407 listed on the current year's assessment roll a notice of
408 proposed property taxes, which notice shall contain the elements
409 and use the format provided in the following form.
410 Notwithstanding the provisions of s. 195.022, no county officer
411 shall use a form other than that provided herein. The Department
412 of Revenue may adjust the spacing and placement on the form of
413 the elements listed in this section as it considers necessary
414 based on changes in conditions necessitated by various taxing
415 authorities. If the elements are in the order listed, the
416 placement of the listed columns may be varied at the discretion
417 and expense of the property appraiser, and the property
418 appraiser may use printing technology and devices to complete
419 the form, the spacing, and the placement of the information in
420 the columns. In addition, the property appraiser may only
421 include in the mailing of the notice of ad valorem taxes and
422 non-ad valorem assessments additional statements explaining any
423 item on the notice and any other relevant information for
424 property owners. A county officer may use a form other than that
425 provided by the department for purposes of this part, but only

426 | if his or her office pays the related expenses and he or she
 427 | obtains prior written permission from the executive director of
 428 | the department; however, a county officer may not use a form the
 429 | substantive content of which is at variance with the form
 430 | prescribed by the department. The county officer may continue to
 431 | use such an approved form until the law that specifies the form
 432 | is amended or repealed or until the officer receives written
 433 | disapproval from the executive director.

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

435 | NOTICE OF PROPOSED PROPERTY TAXES

436 | DO NOT PAY—THIS IS NOT A BILL

437 | The taxing authorities which levy property taxes against
 438 | your property will soon hold PUBLIC HEARINGS to adopt budgets
 439 | and tax rates for the next year.

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

443 | Each taxing authority may AMEND OR ALTER its proposals at
 444 | the hearing.

445 | (2) (a) The notice shall include a brief legal description
 446 | of the property, the name and mailing address of the owner of
 447 | record, and the tax information applicable to the specific
 448 | parcel in question. The information shall be in columnar form.
 449 | There shall be seven column headings which shall read: "Taxing
 450 | Authority," "Your Property Taxes Last Year," "Last Year's

451 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 452 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 453 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 454 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 455 and Budget Will Be Held:."

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

459 (3) There shall be under each column heading an entry for
 460 the county; the school district levy required pursuant to s.
 461 1011.60(6); other operating school levies; the municipality or
 462 municipal service taxing unit or units in which the parcel lies,
 463 if any; the water management district levying pursuant to s.
 464 373.503; the independent special districts in which the parcel
 465 lies, if any; and for all voted levies for debt service
 466 applicable to the parcel, if any.

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

469 (a) In the first column, a brief, commonly used name for
 470 the taxing authority or its governing body. The entry in the
 471 first column for the levy required pursuant to s. 1011.60(6)
 472 shall be "By State Law." The entry for other operating school
 473 district levies shall be "By Local Board." Both school levy
 474 entries shall be indented and preceded by the notation "Public

475 Schools:". For each voted levy for debt service, the entry shall
476 be "Voter Approved Debt Payments."

477 (b) In the second column, the gross amount of ad valorem
478 taxes levied against the parcel in the previous year. If the
479 parcel did not exist in the previous year, the second column
480 shall be blank.

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

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

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

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

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

499 (5) Following the entries for each taxing authority, a
 500 final entry shall show: in the first column, the words "Total
 501 Property Taxes:" and in the second, fourth, and sixth columns,
 502 the sum of the entries for each of the individual taxing
 503 authorities. The second, fourth, and sixth columns shall,
 504 immediately below said entries, be labeled Column 1, Column 2,
 505 and Column 3, respectively. Below these labels shall appear, in
 506 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

510 1. The assessed value, value of exemptions, and taxable
 511 value for the previous year and the current year.

512 2. Each assessment reduction and exemption applicable to
 513 the property, including the value of the assessment reduction or
 514 exemption and tax levies to which they apply.

515 (b) The reverse side of the second page shall contain
 516 definitions and explanations for the values included on the
 517 front side.

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

520 If you feel that the market value of your property is
 521 inaccurate or does not reflect fair market value, or if you are
 522 entitled to an exemption or classification that is not reflected

547 | columns 2 and 3 is the tax change proposed by each local taxing
 548 | authority and is NOT the result of higher assessments.

549 | *Note: Amounts shown on this form do NOT reflect early payment
 550 | discounts you may have received or may be eligible to receive.
 551 | (Discounts are a maximum of 4 percent of the amounts shown on
 552 | this form.)

553 | (9) The bottom portion of the notice shall further read in
 554 | bold, conspicuous print:

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

560 | (10) (a) If requested by the local governing board levying
 561 | non-ad valorem assessments and agreed to by the property
 562 | appraiser, the notice specified in this section may contain a
 563 | notice of proposed or adopted non-ad valorem assessments. If so
 564 | agreed, the notice shall be titled:

565 | NOTICE OF PROPOSED PROPERTY TAXES
 566 | AND PROPOSED OR ADOPTED
 567 | NON-AD VALOREM ASSESSMENTS
 568 | DO NOT PAY—THIS IS NOT A BILL

569 | There must be a clear partition between the notice of proposed
 570 | property taxes and the notice of proposed or adopted non-ad
 571 | valorem assessments. The partition must be a bold, horizontal

572 line approximately 1/8-inch thick. By rule, the department shall
573 provide a format for the form of the notice of proposed or
574 adopted non-ad valorem assessments which meets the following
575 minimum requirements:

576 1. There must be subheading for columns listing the
577 levying local governing board, with corresponding assessment
578 rates expressed in dollars and cents per unit of assessment, and
579 the associated assessment amount.

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

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

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

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

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

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