

1                                   A bill to be entitled  
 2           An act relating to truth in millage notices; amending  
 3           s. 200.069, F.S.; authorizing a property appraiser to  
 4           make proposed property tax and non-ad valorem  
 5           assessment notices available on the property  
 6           appraiser's website; requiring that a property  
 7           appraiser's website provide an option for a taxpayer  
 8           to request and receive an e-mail notification when  
 9           such notices are posted on the website; requiring a  
 10          property appraiser to mail a postcard containing  
 11          specified information for the first 3 years in which  
 12          he or she implements a web-based noticing system;  
 13          amending ss. 192.0105, 193.073, 193.114, and 193.1142,  
 14          F.S.; conforming provisions to changes made by the  
 15          act; providing an effective date.

16  
 17   Be It Enacted by the Legislature of the State of Florida:

18  
 19           Section 1.   Section 200.069, Florida Statutes, is amended  
 20   to read:

21           200.069   Notice of proposed property taxes and non-ad  
 22   valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
 23   appraiser, in the name of the taxing authorities and local  
 24   governing boards levying non-ad valorem assessments within his  
 25   or her jurisdiction and at the expense of the county, shall

26 | prepare and make available on the property appraiser's website  
27 | or deliver by first-class mail to each taxpayer to be listed on  
28 | the current year's assessment roll a notice of proposed property  
29 | taxes, which notice shall contain the elements and use the  
30 | format provided in the following form. Notwithstanding the  
31 | provisions of s. 195.022, no county officer shall use a form  
32 | other than that provided herein. The Department of Revenue may  
33 | adjust the spacing and placement on the form of the elements  
34 | listed in this section as it considers necessary based on  
35 | changes in conditions necessitated by various taxing  
36 | authorities. If the elements are in the order listed, the  
37 | placement of the listed columns may be varied at the discretion  
38 | and expense of the property appraiser, and the property  
39 | appraiser may use printing or electronic technology and devices  
40 | to complete the form, the spacing, and the placement of the  
41 | information in the columns. A county officer may use a form  
42 | other than that provided by the department for purposes of this  
43 | part, but only if his or her office pays the related expenses  
44 | and he or she obtains prior written permission from the  
45 | executive director of the department; however, a county officer  
46 | may not use a form the substantive content of which is at  
47 | variance with the form prescribed by the department. The county  
48 | officer may continue to use such an approved form until the law  
49 | that specifies the form is amended or repealed or until the  
50 | officer receives written disapproval from the executive

51 director.

52 (1) (a) If a property appraiser posts the notices on the  
 53 property appraiser's website, the website must provide an option  
 54 for a taxpayer to request and receive an e-mail notification  
 55 within 3 business days after the most recent notices are posted  
 56 on the website.

57 (b) Beginning in the year in which a property appraiser  
 58 implements a web-based noticing system and for 2 years  
 59 thereafter, the property appraiser shall prepare and mail a  
 60 postcard to each taxpayer who is listed on the current year's  
 61 assessment roll informing the taxpayer that the notices of  
 62 proposed property taxes and non-ad valorem assessments are no  
 63 longer delivered by first-class mail but are posted on the  
 64 property appraiser's website. The postcard must inform the  
 65 taxpayer that the website allows the taxpayer to request and  
 66 receive an e-mail notification as set forth in paragraph (a).

67 (2) (a) The first page of the notice shall read:

68 NOTICE OF PROPOSED PROPERTY TAXES

69 DO NOT PAY—THIS IS NOT A BILL

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

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

76 Each taxing authority may AMEND OR ALTER its proposals at  
 77 the hearing.

78 (b)~~(2)~~~~(a)~~ The notice shall include a brief legal  
 79 description of the property, the name and mailing address of the  
 80 owner of record, and the tax information applicable to the  
 81 specific parcel in question. The information shall be in  
 82 columnar form. There shall be seven column headings which shall  
 83 read: "Taxing Authority," "Your Property Taxes Last Year," "Last  
 84 Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO  
 85 Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED  
 86 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED  
 87 Budget Change Is Adopted," and "A Public Hearing on the Proposed  
 88 Taxes and Budget Will Be Held:."

89 (c)~~(b)~~ As used in this section, the term "last year's  
 90 adjusted tax rate" means the rolled-back rate calculated  
 91 pursuant to s. 200.065(1).

92 (3) There shall be under each column heading an entry for  
 93 the county; the school district levy required pursuant to s.  
 94 1011.60(6); other operating school levies; the municipality or  
 95 municipal service taxing unit or units in which the parcel lies,  
 96 if any; the water management district levying pursuant to s.  
 97 373.503; the independent special districts in which the parcel  
 98 lies, if any; and for all voted levies for debt service  
 99 applicable to the parcel, if any.

100 (4) For each entry listed in subsection (3), there shall

101 appear on the notice the following:

102 (a) In the first column, a brief, commonly used name for  
 103 the taxing authority or its governing body. The entry in the  
 104 first column for the levy required pursuant to s. 1011.60(6)  
 105 shall be "By State Law." The entry for other operating school  
 106 district levies shall be "By Local Board." Both school levy  
 107 entries shall be indented and preceded by the notation "Public  
 108 Schools:". For each voted levy for debt service, the entry shall  
 109 be "Voter Approved Debt Payments."

110 (b) In the second column, the gross amount of ad valorem  
 111 taxes levied against the parcel in the previous year. If the  
 112 parcel did not exist in the previous year, the second column  
 113 shall be blank.

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

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

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

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

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

132 (5) Following the entries for each taxing authority, a  
133 final entry shall show: in the first column, the words "Total  
134 Property Taxes:" and in the second, fourth, and sixth columns,  
135 the sum of the entries for each of the individual taxing  
136 authorities. The second, fourth, and sixth columns shall,  
137 immediately below said entries, be labeled Column 1, Column 2,  
138 and Column 3, respectively. Below these labels shall appear, in  
139 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

143 1. The assessed value, value of exemptions, and taxable  
144 value for the previous year and the current year.

145 2. Each assessment reduction and exemption applicable to  
146 the property, including the value of the assessment reduction or  
147 exemption and tax levies to which they apply.

148 (b) The reverse side of the second page shall contain  
149 definitions and explanations for the values included on the  
150 front side.

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

153 If you feel that the market value of your property is  
 154 inaccurate or does not reflect fair market value, or if you are  
 155 entitled to an exemption or classification that is not reflected  
 156 above, contact your county property appraiser at ...(phone  
 157 number)... or ...(location)....

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

163 (8) The reverse side of the first page of the form shall  
 164 read:

165 EXPLANATION

166 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

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

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

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

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

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

182 \*Note: Amounts shown on this form do NOT reflect early payment  
 183 discounts you may have received or may be eligible to receive.  
 184 (Discounts are a maximum of 4 percent of the amounts shown on  
 185 this form.)

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

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

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

198 NOTICE OF PROPOSED PROPERTY TAXES  
 199 AND PROPOSED OR ADOPTED  
 200 NON-AD VALOREM ASSESSMENTS

## DO NOT PAY—THIS IS NOT A BILL

201  
202 There must be a clear partition between the notice of proposed  
203 property taxes and the notice of proposed or adopted non-ad  
204 valorem assessments. The partition must be a bold, horizontal  
205 line approximately 1/8-inch thick. By rule, the department  
206 shall provide a format for the form of the notice of proposed or  
207 adopted non-ad valorem assessments which meets the following  
208 minimum requirements:

209 1. There must be subheading for columns listing the  
210 levying local governing board, with corresponding assessment  
211 rates expressed in dollars and cents per unit of assessment, and  
212 the associated assessment amount.

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

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

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

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

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

229 Section 2. Paragraph (a) of subsection (1) of section  
230 192.0105, Florida Statutes, is amended to read:

231 192.0105 Taxpayer rights.—There is created a Florida  
232 Taxpayer's Bill of Rights for property taxes and assessments to  
233 guarantee that the rights, privacy, and property of the  
234 taxpayers of this state are adequately safeguarded and protected  
235 during tax levy, assessment, collection, and enforcement  
236 processes administered under the revenue laws of this state. The  
237 Taxpayer's Bill of Rights compiles, in one document, brief but  
238 comprehensive statements that summarize the rights and  
239 obligations of the property appraisers, tax collectors, clerks  
240 of the court, local governing boards, the Department of Revenue,  
241 and taxpayers. Additional rights afforded to payors of taxes and  
242 assessments imposed under the revenue laws of this state are  
243 provided in s. 213.015. The rights afforded taxpayers to assure  
244 that their privacy and property are safeguarded and protected  
245 during tax levy, assessment, and collection are available only  
246 insofar as they are implemented in other parts of the Florida  
247 Statutes or rules of the Department of Revenue. The rights so  
248 guaranteed to state taxpayers in the Florida Statutes and the  
249 departmental rules include:

250 (1) THE RIGHT TO KNOW.—

251 (a) The right to be sent a notice of, or have access via a  
252 website to view, proposed property taxes and proposed or adopted  
253 non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b)  
254 and (d) and (13)(a), and 200.069). The notice or website must  
255 also inform the taxpayer that the final tax bill may contain  
256 additional non-ad valorem assessments (see s. 200.069(9)).

257  
258 Notwithstanding the right to information contained in this  
259 subsection, under s. 197.122 property owners are held to know  
260 that property taxes are due and payable annually and are charged  
261 with a duty to ascertain the amount of current and delinquent  
262 taxes and obtain the necessary information from the applicable  
263 governmental officials.

264 Section 3. Paragraph (a) of subsection (1) of section  
265 193.073, Florida Statutes, is amended to read:

266 193.073 Erroneous returns; estimate of assessment when no  
267 return filed.—

268 (1)(a) Upon discovery that an erroneous or incomplete  
269 statement of personal property has been filed by a taxpayer or  
270 that all the property of a taxpayer has not been returned for  
271 taxation, the property appraiser shall mail a notice informing  
272 the taxpayer that an erroneous or incomplete statement of  
273 personal property has been filed. Such notice shall be mailed at  
274 any time before the mailing or posting of the notice required in  
275 s. 200.069. The taxpayer has 30 days after the date the notice

276 is mailed to provide the property appraiser with a complete  
277 return listing all property for taxation.

278 Section 4. Paragraphs (a) and (b) of subsection (4) of  
279 section 193.114, Florida Statutes, are amended to read:

280 193.114 Preparation of assessment rolls.—

281 (4) (a) For every change made to the assessed or taxable  
282 value of a parcel on an assessment roll subsequent to the  
283 mailing or posting of the notice provided for in s. 200.069, the  
284 property appraiser shall document the reason for such change in  
285 the public records of the office of the property appraiser in a  
286 manner acceptable to the executive director or the executive  
287 director's designee.

288 (b) For every change that decreases the assessed or  
289 taxable value of a parcel on an assessment roll between the time  
290 of complete submission of the tax roll pursuant to s.

291 193.1142(3) and the mailing or posting of the notice provided  
292 for in s. 200.069, the property appraiser shall document the  
293 reason for such change in the public records of the office of  
294 the property appraiser in a manner acceptable to the executive  
295 director or the executive director's designee.

296 Section 5. Paragraph (b) of subsection (4) of section  
297 193.1142, Florida Statutes, is amended to read:

298 193.1142 Approval of assessment rolls.—

299 (4) The department is authorized to issue a review notice  
300 to a county property appraiser within 30 days of a complete

301 submission of the assessment rolls of that county. Such review  
302 notice shall be in writing; shall set forth with specificity all  
303 reasons relied on by the department as a basis for issuing the  
304 review notice; shall specify all supporting data, surveys, and  
305 statistical compilations for review; and shall set forth with  
306 particularity remedial steps which the department requires the  
307 property appraiser to take in order to obtain approval of the  
308 tax roll. In the event that such notice is issued:

309 (b) The notice required pursuant to s. 200.069 shall not  
310 be issued or posted on a website prior to approval of an  
311 assessment roll for the county or prior to institution of  
312 interim roll procedures under s. 193.1145.

313 Section 6. This act shall take effect July 1, 2018.