

1                                   A bill to be entitled  
 2           An act relating to millage notices; amending s.  
 3           200.069, F.S.; authorizing a property appraiser to  
 4           make proposed property tax notices available on the  
 5           property appraiser's website in lieu of mailing the  
 6           notices; requiring a property appraiser to hold a  
 7           public hearing before posting notices on his or her  
 8           website; specifying items that must be included on a  
 9           property appraiser's website to inform taxpayers of  
 10          options for receiving notification of notices and  
 11          petition rights; requiring a property appraiser to  
 12          mail a notice containing specified information for a  
 13          specified timeframe after implementing a web-based  
 14          noticing system; specifying items that must be  
 15          included on a property appraiser's website to inform  
 16          new property owners of their options for receiving  
 17          notification of notices and their appeal rights;  
 18          amending ss. 192.0105, 193.073, 193.114, and 193.1142,  
 19          F.S.; conforming provisions to changes made by the  
 20          act; amending s. 194.011, F.S.; revising the dates  
 21          within which taxpayers may petition the value  
 22          adjustment board on valuation issues; providing an  
 23          effective date.

24  
 25   Be It Enacted by the Legislature of the State of Florida:

26  
27 Section 1. Section 200.069, Florida Statutes, is amended  
28 to read:

29 200.069 Notice of proposed property taxes and non-ad  
30 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
31 appraiser, in the name of the taxing authorities and local  
32 governing boards levying non-ad valorem assessments within his  
33 or her jurisdiction and at the expense of the county, shall  
34 prepare and make available on the property appraiser's website  
35 or deliver by first-class mail to each taxpayer to be listed on  
36 the current year's assessment roll a notice of proposed property  
37 taxes, which notice shall contain the elements and use the  
38 format provided in the following form. Notwithstanding the  
39 provisions of s. 195.022, no county officer shall use a form  
40 other than that provided herein. The Department of Revenue may  
41 adjust the spacing and placement on the form of the elements  
42 listed in this section as it considers necessary based on  
43 changes in conditions necessitated by various taxing  
44 authorities. If the elements are in the order listed, the  
45 placement of the listed columns may be varied at the discretion  
46 and expense of the property appraiser, and the property  
47 appraiser may use printing or electronic technology and devices  
48 to complete the form, the spacing, and the placement of the  
49 information in the columns. A county officer may use a form  
50 other than that provided by the department for purposes of this

51 part, but only if his or her office pays the related expenses  
52 and he or she obtains prior written permission from the  
53 executive director of the department; however, a county officer  
54 may not use a form the substantive content of which is at  
55 variance with the form prescribed by the department. The county  
56 officer may continue to use such an approved form until the law  
57 that specifies the form is amended or repealed or until the  
58 officer receives written disapproval from the executive  
59 director.

60 (1) (a) The property appraiser may post the notices on his  
61 or her website in lieu of mailing the notices, but, before doing  
62 so, the property appraiser must announce his or her intent to  
63 post the notices and present a plan to make notices available on  
64 his or her website at a public meeting of the board of county  
65 commissioners. The presentation is for informational purposes  
66 only and does not require prior approval by the board.

67 (b) If the property appraiser posts the notices on his or  
68 her website in lieu of mailing the notices, the website must  
69 provide an option for a taxpayer to:

70 1. Request and receive an e-mail notification within 3  
71 business days after the most recent notices are posted on the  
72 website.

73 2. Request and receive notices by mail.

74 (c) Beginning in the year in which a property appraiser  
75 implements a web-based noticing system and for 2 years

76 thereafter, the property appraiser shall prepare and mail to  
 77 each taxpayer who is listed on the current year's assessment  
 78 roll a notice containing the following information:

79 1. A statement that notices of proposed property taxes are  
 80 posted on the property appraiser's website and will no longer be  
 81 delivered by first-class mail unless the taxpayer elects to  
 82 continue receiving the notices by mail.

83 2. A statement that the property appraiser's website  
 84 allows the taxpayer to request and receive an e-mail  
 85 notification within a specified timeframe and provides an option  
 86 for the taxpayer to elect to continue receiving the notices by  
 87 mail as set forth in paragraph (b).

88 3. Instructions on how a taxpayer may request to receive  
 89 notices by mail.

90 4. The following statement under the heading "Appealing  
 91 your Valuation or Exemption Status:"

92 "If you feel that the market value of your property is  
 93 inaccurate or does not reflect market value, or if you are  
 94 entitled to an exemption or classification that is not reflected  
 95 in your notice of proposed property taxes, contact your county  
 96 property appraiser at (phone number) or (location) .

97 If the property appraiser's office cannot resolve the  
 98 matter as to market value, classification, or an exemption, you  
 99 may file a petition for adjustment with the value adjustment  
 100 board. Petition forms are available from the county property

101 appraiser and must be filed ON OR BEFORE (date) .

102 If you FAIL to file a petition to the value adjustment  
 103 board on or before the date listed above, you will be PROHIBITED  
 104 FROM CONTESTING YOUR ASSESSMENT to the value adjustment board."

105 (d) If a property appraiser posts notices on his or her  
 106 website in lieu of mailing the notices, when the ownership of  
 107 property changes the property appraiser must send each new  
 108 property owner the information set forth in subparagraphs (c)1.-  
 109 4. using first-class mail.

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

111 NOTICE OF PROPOSED PROPERTY TAXES

112 DO NOT PAY—THIS IS NOT A BILL

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

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

119 Each taxing authority may AMEND OR ALTER its proposals at  
 120 the hearing.

121 (b)-(2)-(a) The notice shall include a brief legal  
 122 description of the property, the name and mailing address of the  
 123 owner of record, and the tax information applicable to the  
 124 specific parcel in question. The information shall be in  
 125 columnar form. There shall be seven column headings which shall

126 read: "Taxing Authority," "Your Property Taxes Last Year," "Last  
 127 Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO  
 128 Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED  
 129 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED  
 130 Budget Change Is Adopted," and "A Public Hearing on the Proposed  
 131 Taxes and Budget Will Be Held:."

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

135 (3) There shall be under each column heading an entry for  
 136 the county; the school district levy required pursuant to s.  
 137 1011.60(6); other operating school levies; the municipality or  
 138 municipal service taxing unit or units in which the parcel lies,  
 139 if any; the water management district levying pursuant to s.  
 140 373.503; the independent special districts in which the parcel  
 141 lies, if any; and for all voted levies for debt service  
 142 applicable to the parcel, if any.

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

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

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

153 (b) In the second column, the gross amount of ad valorem  
154 taxes levied against the parcel in the previous year. If the  
155 parcel did not exist in the previous year, the second column  
156 shall be blank.

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

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

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

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

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

175 (5) Following the entries for each taxing authority, a

176 final entry shall show: in the first column, the words "Total  
177 Property Taxes:" and in the second, fourth, and sixth columns,  
178 the sum of the entries for each of the individual taxing  
179 authorities. The second, fourth, and sixth columns shall,  
180 immediately below said entries, be labeled Column 1, Column 2,  
181 and Column 3, respectively. Below these labels shall appear, in  
182 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

186 1. The assessed value, value of exemptions, and taxable  
187 value for the previous year and the current year.

188 2. Each assessment reduction and exemption applicable to  
189 the property, including the value of the assessment reduction or  
190 exemption and tax levies to which they apply.

191 (b) The reverse side of the second page shall contain  
192 definitions and explanations for the values included on the  
193 front side.

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

196 If you feel that the market value of your property is  
197 inaccurate or does not reflect fair market value, or if you are  
198 entitled to an exemption or classification that is not reflected  
199 above, contact your county property appraiser at ...(phone  
200 number)... or ...(location)....



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

206 (8) The reverse side of the first page of the form shall  
 207 read:

208 EXPLANATION

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

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

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

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

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

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

225 \*Note: Amounts shown on this form do NOT reflect early payment

226 discounts you may have received or may be eligible to receive.  
 227 (Discounts are a maximum of 4 percent of the amounts shown on  
 228 this form.)

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

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

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

241 NOTICE OF PROPOSED PROPERTY TAXES  
 242 AND PROPOSED OR ADOPTED  
 243 NON-AD VALOREM ASSESSMENTS  
 244 DO NOT PAY—THIS IS NOT A BILL

245 There must be a clear partition between the notice of proposed  
 246 property taxes and the notice of proposed or adopted non-ad  
 247 valorem assessments. The partition must be a bold, horizontal  
 248 line approximately 1/8-inch thick. By rule, the department shall  
 249 provide a format for the form of the notice of proposed or  
 250 adopted non-ad valorem assessments which meets the following

251 | minimum requirements:

252 |       1. There must be subheading for columns listing the  
 253 | levying local governing board, with corresponding assessment  
 254 | rates expressed in dollars and cents per unit of assessment, and  
 255 | the associated assessment amount.

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

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

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

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

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

272 |       Section 2. Paragraph (a) of subsection (1) of section  
 273 | 192.0105, Florida Statutes, is amended to read:

274 |       192.0105 Taxpayer rights.—There is created a Florida  
 275 | Taxpayer's Bill of Rights for property taxes and assessments to

276 | guarantee that the rights, privacy, and property of the  
277 | taxpayers of this state are adequately safeguarded and protected  
278 | during tax levy, assessment, collection, and enforcement  
279 | processes administered under the revenue laws of this state. The  
280 | Taxpayer's Bill of Rights compiles, in one document, brief but  
281 | comprehensive statements that summarize the rights and  
282 | obligations of the property appraisers, tax collectors, clerks  
283 | of the court, local governing boards, the Department of Revenue,  
284 | and taxpayers. Additional rights afforded to payors of taxes and  
285 | assessments imposed under the revenue laws of this state are  
286 | provided in s. 213.015. The rights afforded taxpayers to assure  
287 | that their privacy and property are safeguarded and protected  
288 | during tax levy, assessment, and collection are available only  
289 | insofar as they are implemented in other parts of the Florida  
290 | Statutes or rules of the Department of Revenue. The rights so  
291 | guaranteed to state taxpayers in the Florida Statutes and the  
292 | departmental rules include:

293 |       (1) THE RIGHT TO KNOW.—

294 |       (a) The right to be provided ~~sent~~ a notice of proposed  
295 | property taxes and proposed or adopted non-ad valorem  
296 | assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
297 | (13)(a), and 200.069). The notice must also inform the taxpayer  
298 | that the final tax bill may contain additional non-ad valorem  
299 | assessments (see s. 200.069(9)).

300 |

301 Notwithstanding the right to information contained in this  
302 subsection, under s. 197.122 property owners are held to know  
303 that property taxes are due and payable annually and are charged  
304 with a duty to ascertain the amount of current and delinquent  
305 taxes and obtain the necessary information from the applicable  
306 governmental officials.

307 Section 3. Paragraph (a) of subsection (1) of section  
308 193.073, Florida Statutes, is amended to read:

309 193.073 Erroneous returns; estimate of assessment when no  
310 return filed.—

311 (1) (a) Upon discovery that an erroneous or incomplete  
312 statement of personal property has been filed by a taxpayer or  
313 that all the property of a taxpayer has not been returned for  
314 taxation, the property appraiser shall mail a notice informing  
315 the taxpayer that an erroneous or incomplete statement of  
316 personal property has been filed. Such notice shall be mailed at  
317 any time before the mailing or posting of the notice required in  
318 s. 200.069. The taxpayer has 30 days after the date the notice  
319 is mailed to provide the property appraiser with a complete  
320 return listing all property for taxation.

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

323 193.114 Preparation of assessment rolls.—

324 (4) (a) For every change made to the assessed or taxable  
325 value of a parcel on an assessment roll subsequent to the

326 mailing or posting of the notice provided for in s. 200.069, the  
327 property appraiser shall document the reason for such change in  
328 the public records of the office of the property appraiser in a  
329 manner acceptable to the executive director or the executive  
330 director's designee.

331 (b) For every change that decreases the assessed or  
332 taxable value of a parcel on an assessment roll between the time  
333 of complete submission of the tax roll pursuant to s.  
334 193.1142(3) and the mailing or posting of the notice provided  
335 for in s. 200.069, the property appraiser shall document the  
336 reason for such change in the public records of the office of  
337 the property appraiser in a manner acceptable to the executive  
338 director or the executive director's designee.

339 Section 5. Paragraph (b) of subsection (4) of section  
340 193.1142, Florida Statutes, is amended to read:

341 193.1142 Approval of assessment rolls.—

342 (4) The department is authorized to issue a review notice  
343 to a county property appraiser within 30 days of a complete  
344 submission of the assessment rolls of that county. Such review  
345 notice shall be in writing; shall set forth with specificity all  
346 reasons relied on by the department as a basis for issuing the  
347 review notice; shall specify all supporting data, surveys, and  
348 statistical compilations for review; and shall set forth with  
349 particularity remedial steps which the department requires the  
350 property appraiser to take in order to obtain approval of the

351 tax roll. In the event that such notice is issued:

352 (b) The notice required pursuant to s. 200.069 shall not  
353 be issued or posted on a website before ~~prior to~~ approval of an  
354 assessment roll for the county or before ~~prior to~~ institution of  
355 interim roll procedures under s. 193.1145.

356 Section 6. Paragraph (d) of subsection (3) of section  
357 194.011, Florida Statutes, is amended to read:

358 194.011 Assessment notice; objections to assessments.—

359 (3) A petition to the value adjustment board must be in  
360 substantially the form prescribed by the department.  
361 Notwithstanding s. 195.022, a county officer may not refuse to  
362 accept a form provided by the department for this purpose if the  
363 taxpayer chooses to use it. A petition to the value adjustment  
364 board must be signed by the taxpayer or be accompanied at the  
365 time of filing by the taxpayer's written authorization or power  
366 of attorney, unless the person filing the petition is listed in  
367 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
368 petition with a value adjustment board without the taxpayer's  
369 signature or written authorization by certifying under penalty  
370 of perjury that he or she has authorization to file the petition  
371 on behalf of the taxpayer. If a taxpayer notifies the value  
372 adjustment board that a petition has been filed for the  
373 taxpayer's property without his or her consent, the value  
374 adjustment board may require the person filing the petition to  
375 provide written authorization from the taxpayer authorizing the

376 person to proceed with the appeal before a hearing is held. If  
377 the value adjustment board finds that a person listed in s.  
378 194.034(1)(a) willfully and knowingly filed a petition that was  
379 not authorized by the taxpayer, the value adjustment board shall  
380 require such person to provide the taxpayer's written  
381 authorization for representation to the value adjustment board  
382 clerk before any petition filed by that person is heard, for 1  
383 year after imposition of such requirement by the value  
384 adjustment board. A power of attorney or written authorization  
385 is valid for 1 assessment year, and a new power of attorney or  
386 written authorization by the taxpayer is required for each  
387 subsequent assessment year. A petition shall also describe the  
388 property by parcel number and shall be filed as follows:

389 (d) The petition may be filed, as to valuation issues, at  
390 any time during the taxable year on or before the 25th day  
391 following the later of the mailing of the notice by the property  
392 appraiser, the posting of the notice on the property appraiser's  
393 website, or the e-mail notification of the posting of the notice  
394 on the property appraiser's website as provided in subsection  
395 (1). With respect to an issue involving the denial of an  
396 exemption, an agricultural or high-water recharge classification  
397 application, an application for classification as historic  
398 property used for commercial or certain nonprofit purposes, or a  
399 deferral, the petition must be filed at any time during the  
400 taxable year on or before the 30th day following the mailing of



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401 | the notice by the property appraiser under s. 193.461, s.  
402 | 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the  
403 | tax collector under s. 197.2425.

404 |       Section 7. This act shall take effect July 1, 2019.