



732174

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/27/2019	.	
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	.	
	.	

The Committee on Community Affairs (Hooper) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Web-based TRIM Notice Pilot Program.-

(1) The Web-based TRIM Notice Pilot Program is established in Pinellas, Pasco, and Hernando Counties. The purpose of the pilot program is to provide property appraisers in those counties the option to provide taxpayers notices of proposed property taxes as required under s. 200.069, Florida Statutes,



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11 via the property appraiser's website in lieu of mailing such
12 notices. For a county in which the property appraiser elects to
13 participate in the pilot program, the procedures of this section
14 supersede the requirements and procedures for electronic
15 transmission as provided under s. 192.048, Florida Statutes,
16 until December 31, 2023, for notices of proposed property taxes.
17 The pilot program expires December 31, 2023.

18 (2) If the property appraiser elects to post the notices on
19 the property appraiser's website in lieu of mailing the notices
20 pursuant to s. 200.069, Florida Statutes, all of the following
21 requirements apply:

22 (a) Before posting the notices, the property appraiser must
23 present the plan to make notices available on the property
24 appraiser's website at a public meeting of the board of county
25 commissioners. The presentation is for informational purposes
26 only and the plan does not require prior approval by the board.

27 (b) The website must provide an option for a taxpayer to
28 request and receive an e-mail notification within 3 business
29 days after the most recent notices are posted on the website.
30 The website must also provide an option for the taxpayer to
31 elect to continue receiving notices via first-class mail by
32 contacting the property appraiser's office by telephone or mail.

33 (c) Beginning January 1, 2020, the property appraiser shall
34 prepare and mail to each taxpayer who is listed on the current
35 year's assessment roll a notice containing all of the following
36 information:

37 1. Notification that notices of proposed property taxes are
38 posted on the property appraiser's website and will no longer be
39 delivered by first-class mail unless the taxpayer elects to



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40 continue receiving the notices by mail.

41 2. Notification that the website allows the taxpayer to
42 request and receive an e-mail notification and provides an
43 option for the taxpayer to elect to continue receiving notices
44 by first-class mail.

45 3. Instructions as to how the taxpayer may elect to
46 continue to receive notices by mail by contacting the property
47 appraiser's office by telephone or mail.

48 4. The following notice:

49

50 APPEALING YOUR VALUATION, CLASSIFICATION, OR EXEMPTION STATUS

51

52 If you feel the market value of your property is inaccurate
53 or does not reflect fair market value, or if you feel you are
54 entitled to an exemption or classification that is not reflected
55 in your notice of proposed property taxes, contact your county
56 property appraiser at ...(phone number)... or ...(location)....

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

62 If you FAIL to file a petition with the Value Adjustment
63 Board on or before that date, you will be PROHIBITED FROM
64 CONTESTING YOUR ASSESSMENT with the Value Adjustment Board.

65 (d) For changes in ownership of property, the property
66 appraiser must send each new property owner, via first-class
67 mail, a notice that includes the following information:

68 1. Notification that notices of proposed property taxes are



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69 available on the property appraiser's website.

70 2. Notification that the property appraiser's website
71 allows the taxpayer to request and receive an e-mail
72 notification and provides an option for the taxpayer to elect to
73 receive notices delivered by first-class mail.

74 3. Instructions as to how the taxpayer may elect to
75 continue receiving notices by mail by contacting the property
76 appraiser's office by telephone or mail.

77 4. The following notice:

78
79 APPEALING YOUR VALUATION, CLASSIFICATION, OR EXEMPTION STATUS

80
81 If you feel the market value of your property is inaccurate
82 or does not reflect fair market value, or if you feel you are
83 entitled to an exemption or classification that is not reflected
84 in your notice of proposed property taxes, contact your county
85 property appraiser at ...(phone number)... or ...(location)....

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

91 If you FAIL to file a petition with the Value Adjustment
92 Board on or before that date, you will be PROHIBITED FROM
93 CONTESTING YOUR ASSESSMENT with the Value Adjustment Board.

94 (3) By December 1, 2022, the Office of Program Policy
95 Analysis and Government Accountability (OPPAGA) shall submit to
96 the Governor, the President of the Senate, and the Speaker of
97 the House of Representatives a report and recommendations for



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98 implementing a statewide program which addresses the legislative
99 purpose under subsection (1). In consultation with the
100 identified property appraisers and the Department of Revenue,
101 OPPAGA shall develop the report and recommendations with input
102 from other state agencies, local governments, and interest
103 groups. OPPAGA shall also solicit citizen input from citizens in
104 the affected areas and consult with the affected local
105 government and stakeholder groups. Additionally, OPPAGA shall
106 review local and state actions and correspondence relating to
107 the pilot program to identify issues of process and substance in
108 recommending changes to the pilot program. At a minimum, the
109 report and recommendations must include:

110 (a) The number of property appraisers participating in the
111 pilot program;

112 (b) The number of notices of proposed property taxes
113 provided via website under the pilot program;

114 (c) Cost reductions from the online posting of such
115 notices;

116 (d) The number of filed petitions before and after the
117 start of the pilot program; and

118 (e) Recommended changes to the pilot program, including
119 whether the program should be implemented statewide.

120 Section 2. This act shall take effect October 1, 2019.

121
122 ===== T I T L E A M E N D M E N T =====

123 And the title is amended as follows:

124 Delete everything before the enacting clause
125 and insert:

126 A bill to be entitled



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127 An act relating to a pilot program for truth-in-
128 millage notices; establishing the Web-based TRIM
129 Notice Pilot Program in specified counties; providing
130 the purpose of the program; providing that certain
131 procedures relating to electronic transmission are
132 superseded in certain counties for a certain
133 timeframe; providing for expiration of the pilot
134 program; specifying requirements for public notices
135 and meetings, property appraiser websites, and
136 taxpayer notices if a property appraiser elects to
137 participate in the pilot program; specifying a
138 required notice relating to appeals of valuation,
139 classification, or exemption status; requiring the
140 Office of Program Policy Analysis and Government
141 Accountability (OPPAGA) to submit a specified report
142 and recommendations to the Governor and Legislature by
143 a certain date; requiring OPPAGA to consult with
144 property appraisers and the Department of Revenue and
145 solicit input from certain persons in developing the
146 report and recommendations; providing an effective
147 date.