

By Senator Hooper

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1 A bill to be entitled
2 An act relating to truth in millage notices; amending
3 s. 200.069, F.S.; authorizing property appraisers to
4 make notices of proposed property taxes available on
5 their websites in lieu of mailing the notices;
6 authorizing property appraisers to use electronic
7 technology and devices for certain formatting
8 purposes; requiring a property appraiser electing to
9 post such notices on the website to present a plan to
10 the board of county commissioners; providing
11 construction; requiring such websites to provide
12 certain options for receiving notices to taxpayers;
13 requiring such property appraisers, for a specified
14 timeframe, to mail notices containing specified
15 information to taxpayers listed on assessment rolls;
16 requiring such property appraisers to mail a
17 notification containing specified information to new
18 property owners; amending ss. 192.0105, 193.073,
19 193.114, and 193.1142, F.S.; conforming provisions to
20 changes made by the act; amending s. 194.011, F.S.;
21 revising timeframes for filing petitions with the
22 value adjustment board as to valuation issues;
23 providing an 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 to
28 read:

29 200.069 Notice of proposed property taxes and non-ad

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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 in
34 accordance with subsection (1) prepare and make available on the
35 property appraiser's website or deliver by first-class mail to
36 each taxpayer to be listed on the current year's assessment roll
37 a notice of proposed property taxes, which must ~~notice shall~~
38 contain the elements and use the format provided in the
39 ~~following~~ form specified in this section. Notwithstanding the
40 provisions of s. 195.022, no county officer shall use a form
41 other than that provided herein. The Department of Revenue may
42 adjust the spacing and placement on the form of the elements
43 listed in this section as it considers necessary based on
44 changes in conditions necessitated by various taxing
45 authorities. If the elements are in the order listed, the
46 placement of the listed columns may be varied at the discretion
47 and expense of the property appraiser, and the property
48 appraiser may use printing or electronic technology and devices
49 to complete the form, the spacing, and the placement of the
50 information in the columns. A county officer may use a form
51 other than that provided by the department for purposes of this
52 part, but only if his or her office pays the related expenses
53 and he or she obtains prior written permission from the
54 executive director of the department; however, a county officer
55 may not use a form the substantive content of which is at
56 variance with the form prescribed by the department. The county
57 officer may continue to use such an approved form until the law
58 that specifies the form is amended or repealed or until the

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59 officer receives written disapproval from the executive
60 director.

61 (1) If the property appraiser elects to post the notices on
62 the property appraiser's website in lieu of mailing the notices,
63 the following requirements apply:

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

69 (b) The website must provide an option for a taxpayer to
70 request and receive an e-mail notification within 3 business
71 days after the most recent notices are posted on the website.
72 The website must also provide an option for the taxpayer to
73 continue receiving notices via first-class mail by contacting
74 the property appraiser's office by telephone or mail.

75 (c) Beginning in the year in which a property appraiser
76 implements a web-based noticing system and for 2 years
77 thereafter, the property appraiser must prepare and mail to each
78 taxpayer who is listed on the current year's assessment roll a
79 notice containing all of the following information:

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

84 2. Notification that the website allows the taxpayer to
85 request and receive an e-mail notification and provides an
86 option for the taxpayer to elect to continue receiving notices
87 by first-class mail.

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88 3. Instructions as to how the taxpayer may elect to
89 continue to receive notices by mail by contacting the property
90 appraiser's office by telephone or mail.

91 4. The following notice:

92

93 APPEALING YOUR VALUATION OR EXEMPTION STATUS

94

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

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

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

108

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

112 1. Notification that notices of proposed property taxes are
113 available on the property appraiser's website.

114 2. Notification that the property appraiser's website
115 allows the taxpayer to request and receive an e-mail
116 notification and provides an option for the taxpayer to elect to

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117 receive notices delivered by first-class mail.

118 3. Instructions as to how the taxpayer may elect to
119 continue receiving notices by mail by contacting the property
120 appraiser's office by telephone or mail.

121 4. The following notice:

122
123 APPEALING YOUR VALUATION OR EXEMPTION STATUS

124
125 If you feel the market value of your property is inaccurate
126 or does not reflect fair market value, or if you feel you are
127 entitled to an exemption or classification that is not reflected
128 in your notice of proposed property taxes, contact your county
129 property appraiser at ...(phone number)... or ...(location)....

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

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

138
139 (2) (a) The first page of the notice of proposed property
140 taxes must ~~shall~~ read:

141 NOTICE OF PROPOSED PROPERTY TAXES

142 DO NOT PAY—THIS IS NOT A BILL

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

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

149 Each taxing authority may AMEND OR ALTER its proposals at
150 the hearing.

151 (b)~~(2)(a)~~ The notice shall include a brief legal
152 description of the property, the name and mailing address of the
153 owner of record, and the tax information applicable to the
154 specific parcel in question. The information shall be in
155 columnar form. There shall be seven column headings which shall
156 read: "Taxing Authority," "Your Property Taxes Last Year," "Last
157 Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO
158 Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED
159 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED
160 Budget Change Is Adopted," and "A Public Hearing on the Proposed
161 Taxes and Budget Will Be Held:."

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

165 (3) There shall be under each column heading an entry for
166 the county; the school district levy required pursuant to s.
167 1011.60(6); other operating school levies; the municipality or
168 municipal service taxing unit or units in which the parcel lies,
169 if any; the water management district levying pursuant to s.
170 373.503; the independent special districts in which the parcel
171 lies, if any; and for all voted levies for debt service
172 applicable to the parcel, if any.

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

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175 (a) In the first column, a brief, commonly used name for
176 the taxing authority or its governing body. The entry in the
177 first column for the levy required pursuant to s. 1011.60(6)
178 shall be "By State Law." The entry for other operating school
179 district levies shall be "By Local Board." Both school levy
180 entries shall be indented and preceded by the notation "Public
181 Schools:". For each voted levy for debt service, the entry shall
182 be "Voter Approved Debt Payments."

183 (b) In the second column, the gross amount of ad valorem
184 taxes levied against the parcel in the previous year. If the
185 parcel did not exist in the previous year, the second column
186 shall be blank.

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

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

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

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

202 (g) In the seventh column, the date, the time, and a brief
203 description of the location of the public hearing required

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204 pursuant to s. 200.065(2)(c).

205 (5) Following the entries for each taxing authority, a
206 final entry shall show: in the first column, the words "Total
207 Property Taxes:" and in the second, fourth, and sixth columns,
208 the sum of the entries for each of the individual taxing
209 authorities. The second, fourth, and sixth columns shall,
210 immediately below said entries, be labeled Column 1, Column 2,
211 and Column 3, respectively. Below these labels shall appear, in
212 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

216 1. The assessed value, value of exemptions, and taxable
217 value for the previous year and the current year.

218 2. Each assessment reduction and exemption applicable to
219 the property, including the value of the assessment reduction or
220 exemption and tax levies to which they apply.

221 (b) The reverse side of the second page shall contain
222 definitions and explanations for the values included on the
223 front side.

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

226
227 If you feel that the market value of your property is
228 inaccurate or does not reflect fair market value, or if you are
229 entitled to an exemption or classification that is not reflected
230 above, contact your county property appraiser at ...(phone
231 number)... or ...(location)....

232 If the property appraiser's office is unable to resolve the

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233 matter as to market value, classification, or an exemption, you
234 may file a petition for adjustment with the Value Adjustment
235 Board. Petition forms are available from the county property
236 appraiser and must be filed ON OR BEFORE ...(date)....

237 (8) The reverse side of the first page of the form shall
238 read:

239

240 EXPLANATION

241

242 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

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

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

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

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

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

258

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

261 (Discounts are a maximum of 4 percent of the amounts shown on

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262 this form.)

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

265
266 "Your final tax bill may contain non-ad valorem
267 assessments which may not be reflected on this notice
268 such as assessments for roads, fire, garbage,
269 lighting, drainage, water, sewer, or other
270 governmental services and facilities which may be
271 levied by your county, city, or any special district."

272
273 (10) (a) If requested by the local governing board levying
274 non-ad valorem assessments and agreed to by the property
275 appraiser, the notice specified in this section may contain a
276 notice of proposed or adopted non-ad valorem assessments. If so
277 agreed, the notice shall be titled:

278
279 NOTICE OF PROPOSED PROPERTY TAXES
280 AND PROPOSED OR ADOPTED
281 NON-AD VALOREM ASSESSMENTS
282 DO NOT PAY—THIS IS NOT A BILL

283
284 There must be a clear partition between the notice of proposed
285 property taxes and the notice of proposed or adopted non-ad
286 valorem assessments. The partition must be a bold, horizontal
287 line approximately 1/8-inch thick. By rule, the department shall
288 provide a format for the form of the notice of proposed or
289 adopted non-ad valorem assessments which meets the following
290 minimum requirements:

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291 1. There must be subheading for columns listing the levying
292 local governing board, with corresponding assessment rates
293 expressed in dollars and cents per unit of assessment, and the
294 associated assessment amount.

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

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

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

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

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

311 Section 2. Paragraph (a) of subsection (1) of section
312 192.0105, Florida Statutes, is amended to read:

313 192.0105 Taxpayer rights.—There is created a Florida
314 Taxpayer's Bill of Rights for property taxes and assessments to
315 guarantee that the rights, privacy, and property of the
316 taxpayers of this state are adequately safeguarded and protected
317 during tax levy, assessment, collection, and enforcement
318 processes administered under the revenue laws of this state. The
319 Taxpayer's Bill of Rights compiles, in one document, brief but

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320 comprehensive statements that summarize the rights and
321 obligations of the property appraisers, tax collectors, clerks
322 of the court, local governing boards, the Department of Revenue,
323 and taxpayers. Additional rights afforded to payors of taxes and
324 assessments imposed under the revenue laws of this state are
325 provided in s. 213.015. The rights afforded taxpayers to assure
326 that their privacy and property are safeguarded and protected
327 during tax levy, assessment, and collection are available only
328 insofar as they are implemented in other parts of the Florida
329 Statutes or rules of the Department of Revenue. The rights so
330 guaranteed to state taxpayers in the Florida Statutes and the
331 departmental rules include:

332 (1) THE RIGHT TO KNOW.—

333 (a) The right to be provided ~~sent~~ a notice of proposed
334 property taxes and proposed or adopted non-ad valorem
335 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
336 (13)(a), and 200.069). The notice must also inform the taxpayer
337 that the final tax bill may contain additional non-ad valorem
338 assessments (see s. 200.069(9)).

339

340 Notwithstanding the right to information contained in this
341 subsection, under s. 197.122 property owners are held to know
342 that property taxes are due and payable annually and are charged
343 with a duty to ascertain the amount of current and delinquent
344 taxes and obtain the necessary information from the applicable
345 governmental officials.

346 Section 3. Paragraph (a) of subsection (1) of section
347 193.073, Florida Statutes, is amended to read:

348 193.073 Erroneous returns; estimate of assessment when no

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349 return filed.—

350 (1) (a) Upon discovery that an erroneous or incomplete
351 statement of personal property has been filed by a taxpayer or
352 that all the property of a taxpayer has not been returned for
353 taxation, the property appraiser shall mail a notice informing
354 the taxpayer that an erroneous or incomplete statement of
355 personal property has been filed. Such notice shall be mailed at
356 any time before the mailing or posting of the notice required in
357 s. 200.069. The taxpayer has 30 days after the date the notice
358 is mailed to provide the property appraiser with a complete
359 return listing all property for taxation.

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

362 193.114 Preparation of assessment rolls.—

363 (4) (a) For every change made to the assessed or taxable
364 value of a parcel on an assessment roll subsequent to the
365 mailing or posting of the notice provided for in s. 200.069, the
366 property appraiser shall document the reason for such change in
367 the public records of the office of the property appraiser in a
368 manner acceptable to the executive director or the executive
369 director's designee.

370 (b) For every change that decreases the assessed or taxable
371 value of a parcel on an assessment roll between the time of
372 complete submission of the tax roll pursuant to s. 193.114(3)
373 and the mailing or posting of the notice provided for in s.
374 200.069, the property appraiser shall document the reason for
375 such change in the public records of the office of the property
376 appraiser in a manner acceptable to the executive director or
377 the executive director's designee.

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378 Section 5. Paragraph (b) of subsection (4) of section
379 193.1142, Florida Statutes, is amended to read:

380 193.1142 Approval of assessment rolls.—

381 (4) The department is authorized to issue a review notice
382 to a county property appraiser within 30 days of a complete
383 submission of the assessment rolls of that county. Such review
384 notice shall be in writing; shall set forth with specificity all
385 reasons relied on by the department as a basis for issuing the
386 review notice; shall specify all supporting data, surveys, and
387 statistical compilations for review; and shall set forth with
388 particularity remedial steps which the department requires the
389 property appraiser to take in order to obtain approval of the
390 tax roll. In the event that such notice is issued:

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

395 Section 6. Paragraph (d) of subsection (3) of section
396 194.011, Florida Statutes, is amended, and subsection (1) of
397 that section is republished, to read:

398 194.011 Assessment notice; objections to assessments.—

399 (1) Each taxpayer whose property is subject to real or
400 tangible personal ad valorem taxes shall be notified of the
401 assessment of each taxable item of such property, as provided in
402 s. 200.069.

403 (3) A petition to the value adjustment board must be in
404 substantially the form prescribed by the department.
405 Notwithstanding s. 195.022, a county officer may not refuse to
406 accept a form provided by the department for this purpose if the

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407 taxpayer chooses to use it. A petition to the value adjustment
408 board must be signed by the taxpayer or be accompanied at the
409 time of filing by the taxpayer's written authorization or power
410 of attorney, unless the person filing the petition is listed in
411 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
412 petition with a value adjustment board without the taxpayer's
413 signature or written authorization by certifying under penalty
414 of perjury that he or she has authorization to file the petition
415 on behalf of the taxpayer. If a taxpayer notifies the value
416 adjustment board that a petition has been filed for the
417 taxpayer's property without his or her consent, the value
418 adjustment board may require the person filing the petition to
419 provide written authorization from the taxpayer authorizing the
420 person to proceed with the appeal before a hearing is held. If
421 the value adjustment board finds that a person listed in s.
422 194.034(1) (a) willfully and knowingly filed a petition that was
423 not authorized by the taxpayer, the value adjustment board shall
424 require such person to provide the taxpayer's written
425 authorization for representation to the value adjustment board
426 clerk before any petition filed by that person is heard, for 1
427 year after imposition of such requirement by the value
428 adjustment board. A power of attorney or written authorization
429 is valid for 1 assessment year, and a new power of attorney or
430 written authorization by the taxpayer is required for each
431 subsequent assessment year. A petition shall also describe the
432 property by parcel number and shall be filed as follows:

433 (d) The petition may be filed, as to valuation issues, at
434 any time during the taxable year on or before the 25th day
435 following the later of the mailing of notice by the property

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436 appraiser or, if the property appraiser has opted to provide the
437 notice under subsection (1), the posting of notice on the
438 property appraiser's website or the e-mail notification of the
439 posting of notice on the property appraiser's website as
440 provided in subsection (1). With respect to an issue involving
441 the denial of an exemption, an agricultural or high-water
442 recharge classification application, an application for
443 classification as historic property used for commercial or
444 certain nonprofit purposes, or a deferral, the petition must be
445 filed at any time during the taxable year on or before the 30th
446 day following the mailing of the notice by the property
447 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
448 or s. 196.193 or notice by the tax collector under s. 197.2425.

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