

By the Committee on Community Affairs; and Senator Hooper

578-03521-19

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1 A bill to be entitled
2 An act relating to a pilot program for truth-in-
3 millage notices; establishing the Web-based TRIM
4 Notice Pilot Program in specified counties; providing
5 the purpose of the program; providing that certain
6 procedures relating to electronic transmission are
7 superseded in certain counties for a certain
8 timeframe; providing for expiration of the pilot
9 program; specifying requirements for public notices
10 and meetings, property appraiser websites, and
11 taxpayer notices if a property appraiser elects to
12 participate in the pilot program; specifying a
13 required notice relating to appeals of valuation,
14 classification, or exemption status; requiring the
15 Office of Program Policy Analysis and Government
16 Accountability (OPPAGA) to submit a specified report
17 and recommendations to the Governor and Legislature by
18 a certain date; requiring OPPAGA to consult with
19 property appraisers and the Department of Revenue and
20 solicit input from certain persons in developing the
21 report and recommendations; providing an effective
22 date.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Web-based TRIM Notice Pilot Program.-

27 (1) The Web-based TRIM Notice Pilot Program is established
28 in Pinellas, Pasco, and Hernando Counties. The purpose of the
29 pilot program is to provide property appraisers in those

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30 counties the option to provide taxpayers notices of proposed
31 property taxes as required under s. 200.069, Florida Statutes,
32 via the property appraiser's website in lieu of mailing such
33 notices. For a county in which the property appraiser elects to
34 participate in the pilot program, the procedures of this section
35 supersede the requirements and procedures for electronic
36 transmission as provided under s. 192.048, Florida Statutes,
37 until December 31, 2023, for notices of proposed property taxes.
38 The pilot program expires December 31, 2023.

39 (2) If the property appraiser elects to post the notices on
40 the property appraiser's website in lieu of mailing the notices
41 pursuant to s. 200.069, Florida Statutes, all of the following
42 requirements apply:

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

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

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

58 1. Notification that notices of proposed property taxes are

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59 posted on the property appraiser's website and will no longer be
60 delivered by first-class mail unless the taxpayer elects to
61 continue receiving the notices by mail.

62 2. Notification that the website allows the taxpayer to
63 request and receive an e-mail notification and provides an
64 option for the taxpayer to elect to continue receiving notices
65 by first-class mail.

66 3. Instructions as to how the taxpayer may elect to
67 continue to receive notices by mail by contacting the property
68 appraiser's office by telephone or mail.

69 4. The following notice:

70
71 APPEALING YOUR VALUATION, CLASSIFICATION, OR EXEMPTION STATUS
72

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

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

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

86 (d) For changes in ownership of property, the property
87 appraiser must send each new property owner, via first-class

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88 mail, a notice that includes the following information:

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

91 2. Notification that the property appraiser's website
92 allows the taxpayer to request and receive an e-mail
93 notification and provides an option for the taxpayer to elect to
94 receive notices delivered by first-class mail.

95 3. Instructions as to how the taxpayer may elect to
96 continue receiving notices by mail by contacting the property
97 appraiser's office by telephone or mail.

98 4. The following notice:

99
100 APPEALING YOUR VALUATION, CLASSIFICATION, OR EXEMPTION STATUS
101

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

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

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

115 (3) By December 1, 2022, the Office of Program Policy
116 Analysis and Government Accountability (OPPAGA) shall submit to

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117 the Governor, the President of the Senate, and the Speaker of
118 the House of Representatives a report and recommendations for
119 implementing a statewide program which addresses the legislative
120 purpose under subsection (1). In consultation with the
121 identified property appraisers and the Department of Revenue,
122 OPPAGA shall develop the report and recommendations with input
123 from other state agencies, local governments, and interest
124 groups. OPPAGA shall also solicit citizen input from citizens in
125 the affected areas and consult with the affected local
126 government and stakeholder groups. Additionally, OPPAGA shall
127 review local and state actions and correspondence relating to
128 the pilot program to identify issues of process and substance in
129 recommending changes to the pilot program. At a minimum, the
130 report and recommendations must include:

131 (a) The number of property appraisers participating in the
132 pilot program;

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

135 (c) Cost reductions from the online posting of such
136 notices;

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

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

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