

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: State Affairs Committee
 2 Representative Avila offered the following:

Amendment (with title amendment)

Between lines 150 and 151, insert:

Section 6. Subsections (1) and (2) of section 197.3635, Florida Statutes, are amended to read:

197.3635 Combined notice of ad valorem taxes, and non-ad valorem assessments and special benefit taxes; requirements.—A form for the combined notice of ad valorem, and non-ad valorem assessments and special benefit taxes shall be produced and paid for by the tax collector. The form shall meet the requirements of this section and department rules and is subject to approval by the department. By rule, the department shall provide a format for the form of such combined notice. The form shall:

- (1) Contain the title "Notice of Ad Valorem Taxes, and

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17 Non-ad Valorem Assessments and Special Benefit Taxes." The form
18 shall also contain a receipt part that can be returned along
19 with the payment to the tax collector.

20 (2) Contain the heading "Ad Valorem Taxes" within the ad
21 valorem part and the heading "Non-ad Valorem Assessments and
22 Special Benefit Taxes" within the non-ad valorem assessment
23 part.

24 Section 7. Subsection (9) and paragraph (a) of subsection
25 (10) of section 200.069, Florida Statutes, are amended to read:

26 200.069 Notice of proposed property taxes, ~~and~~ non-ad
27 valorem assessments and special benefit taxes.—Pursuant to s.
28 200.065(2)(b), the property appraiser, in the name of the taxing
29 authorities and local governing boards levying non-ad valorem
30 assessments within his or her jurisdiction and at the expense of
31 the county, shall prepare and deliver by first-class mail to
32 each taxpayer to be listed on the current year's assessment roll
33 a notice of proposed property taxes, which notice shall contain
34 the elements and use the format provided in the following form.
35 Notwithstanding the provisions of s. 195.022, no county officer
36 shall use a form other than that provided herein. The Department
37 of Revenue may adjust the spacing and placement on the form of
38 the elements listed in this section as it considers necessary
39 based on changes in conditions necessitated by various taxing
40 authorities. If the elements are in the order listed, the
41 placement of the listed columns may be varied at the discretion

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42 and expense of the property appraiser, and the property
43 appraiser may use printing technology and devices to complete
44 the form, the spacing, and the placement of the information in
45 the columns. A county officer may use a form other than that
46 provided by the department for purposes of this part, but only
47 if his or her office pays the related expenses and he or she
48 obtains prior written permission from the executive director of
49 the department; however, a county officer may not use a form the
50 substantive content of which is at variance with the form
51 prescribed by the department. The county officer may continue to
52 use such an approved form until the law that specifies the form
53 is amended or repealed or until the officer receives written
54 disapproval from the executive director.

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

57 "Your final tax bill may contain non-ad valorem assessments and
58 special benefit taxes which may not be reflected on this notice
59 such as assessments for roads, fire, garbage, lighting,
60 drainage, water, sewer, or other governmental services and
61 facilities which may be levied by your county, city, or any
62 special district."

63 (10) (a) If requested by the local governing board levying
64 non-ad valorem assessments and agreed to by the property
65 appraiser, the notice specified in this section may contain a
66 notice of proposed or adopted non-ad valorem assessments and

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67 special benefit taxes. If so agreed, the notice shall be titled:

68 NOTICE OF PROPOSED PROPERTY TAXES

69 AND PROPOSED OR ADOPTED

70 NON-AD VALOREM ASSESSMENTS

71 AND SPECIAL BENEFIT TAXES

72 DO NOT PAY—THIS IS NOT A BILL

73 There must be a clear partition between the notice of proposed
74 property taxes and the notice of proposed or adopted non-ad
75 valorem assessments and special benefit taxes. The partition
76 must be a bold, horizontal line approximately 1/8-inch thick.
77 By rule, the department shall provide a format for the form of
78 the notice of proposed or adopted non-ad valorem assessments and
79 special benefit taxes which meets the following minimum
80 requirements:

81 1. There must be subheading for columns listing the
82 levying local governing board, with corresponding assessment
83 rates expressed in dollars and cents per unit of assessment, and
84 the associated assessment amount.

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

88 3. Each non-ad valorem assessment and special benefit tax
89 for each levying local governing board must be listed
90 separately.

91 4. If a county has too many municipal service benefit

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92 units or assessments to be listed separately, it shall combine
93 them by function.

94 5. A brief statement outlining the responsibility of the
95 tax collector and each levying local governing board as to any
96 non-ad valorem assessment or special benefit tax must be
97 provided on the form, accompanied by directions as to which
98 office to contact for particular questions or problems.

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101

T I T L E A M E N D M E N T

102

Remove line 3 and insert:

103

39.8298, 72.011, 197.3635, 200.069, 207.004, 213.24, 282.709,

104

316.545,