

By Senator Hooper

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1                   A bill to be entitled  
2           An act relating to disclosures of ad valorem taxes;  
3           amending s. 689.261, F.S.; requiring online real  
4           property listing platforms to include an ad valorem  
5           tax estimator for online listings of residential  
6           property; providing requirements for such tax  
7           estimator and platforms; requiring property appraisers  
8           to provide specified information relating to ad  
9           valorem taxes to the Department of Revenue; requiring  
10          the department to annually publish specified  
11          information on its website by a specified date;  
12          requiring online real property listing platforms to  
13          use listing prices for purposes of the tax estimator;  
14          providing that the use of specified information  
15          constitutes a reasonable estimate of ad valorem taxes;  
16          requiring online real property listing platforms to  
17          provide a specified link on online listings; providing  
18          an effective date.

19  
20 Be It Enacted by the Legislature of the State of Florida:

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22           Section 1. Subsection (3) is added to section 689.261,  
23 Florida Statutes, to read:

24           689.261 Sale of residential property; disclosure of ad  
25 valorem taxes to prospective purchaser.—

26           (3) (a) All online listings of residential property visible  
27 on any public-facing online real property listing platform,  
28 including, but not limited to, websites, web applications, or  
29 mobile applications, must include an ad valorem tax estimator

21-01213A-23

2023974\_\_

30 tool that calculates the ad valorem tax that would be due if the  
31 purchaser were taxed on the listing price of the property at  
32 current millage rates. Any ad valorem tax calculated by the tax  
33 estimator tool must be identified on the platform as a  
34 purchaser's property tax estimate and must specify that the  
35 estimated taxes are as if the listing price were the taxable  
36 value of the property on January 1 and do not represent actual  
37 taxes due for the property. The platform must include an  
38 explanation that the jurisdiction of applicable taxing  
39 authorities may vary within a county and that the estimate does  
40 not include all applicable non-ad valorem assessments or  
41 exemptions, discounts, and other tax benefits, including, but  
42 not limited to, portable homestead benefits under s. 4, Art. VII  
43 of the State Constitution. The seller's taxes may not be  
44 displayed.

45 (b) Each property appraiser shall annually provide the  
46 Department of Revenue with updated information needed to  
47 calculate an estimate of ad valorem taxes, including, but not  
48 limited to, the county name, the tax district code, the summary  
49 school millage rate, and the summary millage rate for all other  
50 applicable taxing authorities for the county. The department  
51 shall publish such information on or before December 15 each  
52 year along with the formula required to calculate an estimate of  
53 ad valorem taxes, both with and without applying homestead  
54 exemptions.

55 (c) Online real property listing platforms required to  
56 provide a tax estimator tool under paragraph (a) must use the  
57 listing price as the taxable value of the property for the  
58 estimated ad valorem tax calculation. The use of data fields and

21-01213A-23

2023974\_\_

59 formulas provided by the department pursuant to paragraph (b)  
60 and the listing price as the basis for an estimate constitute a  
61 reasonable estimate of ad valorem taxes as of January 1 of the  
62 tax year after the property is purchased.

63 (d) In addition to providing the tax estimator tool  
64 required under paragraph (a), an online real property listing  
65 platform must provide a link to the respective county property  
66 appraiser office's website for a more detailed property tax  
67 estimate for the residential parcel.

68 Section 2. This act shall take effect July 1, 2023.