

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 129.03, F.S.; revising the information required to be
4 included on summaries of adopted tentative budgets;
5 amending s. 192.0105, F.S.; conforming provisions to
6 changes made by the act; amending s. 193.122, F.S.;
7 establishing deadlines for value adjustment boards to
8 complete final assessment roll certifications;
9 amending s. 194.011, F.S.; revising the procedures for
10 filing petitions to the value adjustment board;
11 revising the procedures used during a value adjustment
12 board hearing; revising the documentation required to
13 be on evidence lists during value adjustment board
14 hearings; amending s. 194.014, F.S.; revising the
15 interest rate upon which certain unpaid and overpaid
16 ad valorem taxes accrue; defining the term "bank prime
17 loan rate"; amending s. 194.015, F.S.; revising the
18 membership and requirements for meetings of value
19 adjustment boards; authorizing the district school
20 board and district county commission to audit certain
21 expenses of the value adjustment board; amending s.
22 194.032, F.S.; revising requirements for the provision
23 of a property record card to a petitioner; requiring a
24 petitioner to show good cause to reschedule a hearing
25 related to an assessment; requiring value adjustment
26 boards to address issues concerning assessment rolls

27 | by a time certain; amending s. 194.034, F.S.; revising
28 | the entities that may represent a taxpayer before the
29 | value adjustment board; revising provisions relating
30 | to findings of fact, conclusions of law, and written
31 | decisions; amending s. 194.035, F.S.; prohibiting
32 | consideration to be given in the appointment of
33 | special magistrates to assessment reductions
34 | recommended by a special magistrate; creating s.
35 | 194.038, F.S.; requiring certain counties to notify
36 | the Department of Revenue of petitions contesting tax
37 | assessments; requiring the department to conduct
38 | reviews of value adjustment board proceedings under
39 | certain circumstances; providing review procedures;
40 | requiring the department to publish review results;
41 | requiring notification to specified entities of
42 | publication of review data and findings; requiring the
43 | department to find a value adjustment board to be in
44 | violation of the law if certain criteria are met;
45 | authorizing a property appraiser to file suit under
46 | certain circumstances; requiring the department to
47 | adopt rules; amending s. 195.002, F.S.; providing that
48 | the department has administrative review powers over
49 | value adjustment boards; amending s. 196.141, F.S.;
50 | authorizing property appraisers to contract for the
51 | examination and audit of homestead exemption claims;
52 | specifying payment for such contracted services;

53 authorizing the property appraiser to retain certain
54 interest earnings; amending s. 196.161, F.S.;
55 authorizing certain taxpayers to enter into payment
56 plans for the payment of taxes, interest, and
57 penalties due; requiring that certain unpaid tax liens
58 be included in the next assessment roll; amending s.
59 200.069, F.S.; revising the information to be included
60 on the notice of proposed property taxes and non-ad
61 valorem assessments; amending s. 213.30, F.S.;
62 specifying that certain persons may seek or obtain
63 funds because of the failure of other persons to
64 comply with the state's tax laws, including homestead
65 exemptions; providing a finding of important state
66 interest; providing effective dates.

67
68 Be It Enacted by the Legislature of the State of Florida:

69
70 Section 1. Effective October 1, 2015, paragraph (b) of
71 subsection (3) of section 129.03, Florida Statutes, is amended
72 to read:

73 129.03 Preparation and adoption of budget.—

74 (3) The county budget officer, after tentatively
75 ascertaining the proposed fiscal policies of the board for the
76 next fiscal year, shall prepare and present to the board a
77 tentative budget for the next fiscal year for each of the funds
78 provided in this chapter, including all estimated receipts,

79 taxes to be levied, and balances expected to be brought forward
80 and all estimated expenditures, reserves, and balances to be
81 carried over at the end of the year.

82 (b) Upon receipt of the tentative budgets and completion
83 of any revisions, the board shall prepare a statement
84 summarizing all of the adopted tentative budgets. The summary
85 statement must show, for each budget and the total of all
86 budgets, the proposed tax millages, balances, reserves, and the
87 total of each major classification of receipts and expenditures,
88 classified according to the uniform classification of accounts
89 adopted by the appropriate state agency. The board shall specify
90 the proportionate amount of the proposed county tax millage and
91 the proportionate amount of gross ad valorem taxes attributable
92 to the budgets of the sheriff, the property appraiser, the clerk
93 of the circuit court and county comptroller, the tax collector,
94 and the supervisor of elections, respectively. The board shall
95 cause this summary statement to be advertised one time in a
96 newspaper of general circulation published in the county, or by
97 posting at the courthouse door if there is no such newspaper,
98 and the advertisement must appear adjacent to the advertisement
99 required pursuant to s. 200.065.

100 Section 2. Paragraph (f) of subsection (2) of section
101 192.0105, Florida Statutes, is amended to read:

102 192.0105 Taxpayer rights.—There is created a Florida
103 Taxpayer's Bill of Rights for property taxes and assessments to
104 guarantee that the rights, privacy, and property of the

105 taxpayers of this state are adequately safeguarded and protected
 106 during tax levy, assessment, collection, and enforcement
 107 processes administered under the revenue laws of this state. The
 108 Taxpayer's Bill of Rights compiles, in one document, brief but
 109 comprehensive statements that summarize the rights and
 110 obligations of the property appraisers, tax collectors, clerks
 111 of the court, local governing boards, the Department of Revenue,
 112 and taxpayers. Additional rights afforded to payors of taxes and
 113 assessments imposed under the revenue laws of this state are
 114 provided in s. 213.015. The rights afforded taxpayers to assure
 115 that their privacy and property are safeguarded and protected
 116 during tax levy, assessment, and collection are available only
 117 insofar as they are implemented in other parts of the Florida
 118 Statutes or rules of the Department of Revenue. The rights so
 119 guaranteed to state taxpayers in the Florida Statutes and the
 120 departmental rules include:

121 (2) THE RIGHT TO DUE PROCESS.—

122 (f) The right, in value adjustment board proceedings, to
 123 have all evidence presented and considered at a public hearing
 124 at the scheduled time, to be represented by a person specified
 125 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses
 126 sworn and cross-examined, and to examine property appraisers or
 127 evaluators employed by the board who present testimony (see ss.
 128 194.034(1)(a) and (c) and (4), and 194.035(2)).

129 Section 3. Subsection (1) of section 193.122, Florida
 130 Statutes, is amended to read:

131 193.122 Certificates of value adjustment board and
 132 property appraiser; extensions on the assessment rolls.—

133 (1) The value adjustment board shall certify each
 134 assessment roll upon order of the board of county commissioners
 135 pursuant to s. 197.323, if applicable, and again after all
 136 hearings required by s. 194.032 have been held. These
 137 certificates shall be attached to each roll as required by the
 138 Department of Revenue. Notwithstanding an extension of the roll
 139 pursuant to s. 197.323, the value adjustment board must complete
 140 all hearings required by s. 194.032 and certify the assessment
 141 roll to the property appraiser by June 1 following the tax year
 142 in which the assessments were made.

143 Section 4. Subsections (3) and (4) of section 194.011,
 144 Florida Statutes, are amended to read:

145 194.011 Assessment notice; objections to assessments.—

146 (3) A petition to the value adjustment board must be in
 147 substantially the form prescribed by the department.
 148 Notwithstanding s. 195.022, a county officer may not refuse to
 149 accept a form provided by the department for this purpose if the
 150 taxpayer chooses to use it. A petition to the value adjustment
 151 board must be signed by the taxpayer or be accompanied by the
 152 taxpayer's written authorization for representation by a person
 153 specified in s. 194.034(1)(a). A written authorization is valid
 154 for 1 tax year, and a new written authorization by the taxpayer
 155 shall be required for each subsequent tax year. A petition shall

156 also describe the property by parcel number and shall be filed
157 as follows:

158 (a) The property appraiser shall have available and shall
159 distribute forms prescribed by the Department of Revenue on
160 which the petition shall be made. Such petition shall be sworn
161 to by the petitioner.

162 (b) The completed petition shall be filed with the clerk
163 of the value adjustment board of the county, who shall
164 acknowledge receipt thereof and promptly furnish a copy thereof
165 to the property appraiser.

166 (c) The petition shall state the approximate time
167 anticipated by the taxpayer to present and argue his or her
168 petition before the board.

169 (d) The petition may be filed, as to valuation issues, at
170 any time during the taxable year on or before the 25th day
171 following the mailing of notice by the property appraiser as
172 provided in subsection (1). With respect to an issue involving
173 the denial of an exemption, an agricultural or high-water
174 recharge classification application, an application for
175 classification as historic property used for commercial or
176 certain nonprofit purposes, or a deferral, the petition must be
177 filed at any time during the taxable year on or before the 30th
178 day following the mailing of the notice by the property
179 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
180 or s. 196.193 or notice by the tax collector under s. 197.2425.

181 (e) A condominium association, cooperative association, or
182 any homeowners' association as defined in s. 723.075, with
183 approval of its board of administration or directors, may file
184 with the value adjustment board a single joint petition on
185 behalf of any association members who own parcels of property
186 which the property appraiser determines are substantially
187 similar with respect to location, proximity to amenities, number
188 of rooms, living area, and condition. The condominium
189 association, cooperative association, or homeowners' association
190 as defined in s. 723.075 shall provide the unit owners with
191 notice of its intent to petition the value adjustment board and
192 shall provide at least 20 days for a unit owner to elect, in
193 writing, that his or her unit not be included in the petition.

194 (f) An owner of contiguous, undeveloped parcels may file
195 with the value adjustment board a single joint petition if the
196 property appraiser determines such parcels are substantially
197 similar in nature.

198 (g) The individual, agent, or legal entity that signs the
199 petition becomes an agent of the taxpayer for the purpose of
200 serving process to obtain personal jurisdiction over the
201 taxpayer for the entire value adjustment board proceedings,
202 including any appeals of a board decision by the property
203 appraiser pursuant to s. 194.036.

204 (4) (a) At least 15 days before the hearing the petitioner
205 shall provide to the property appraiser a list of evidence to be
206 presented at the hearing, together with copies of all

207 | documentation to be considered by the value adjustment board and
 208 | a summary of evidence to be presented by witnesses.

209 | (b) No later than 7 days before the hearing, if the
 210 | petitioner has provided the information required under paragraph
 211 | (a), and if requested in writing by the petitioner, the property
 212 | appraiser shall provide to the petitioner a list of evidence to
 213 | be presented at the hearing, together with copies of all
 214 | documentation to be considered by the value adjustment board and
 215 | a summary of evidence to be presented by witnesses. The evidence
 216 | list must contain the property record card for the property that
 217 | is the subject of the petition as well as the property record
 218 | card for any comparable property listed as evidence. If the
 219 | petitioner's property record card is available online from the
 220 | property appraiser, the property appraiser must notify the
 221 | petitioner that the property record card is available online but
 222 | is not required to provide the property card. If the petition
 223 | challenges the assessed value of the property, the evidence list
 224 | must also include a copy of the form signed by the property
 225 | appraiser documenting adjustments made to the recorded selling
 226 | price or fair market value of the property pursuant to the
 227 | factors described in s. 193.011(8) if provided by the clerk.
 228 | ~~Failure of the property appraiser to timely comply with the~~
 229 | ~~requirements of this paragraph shall result in a rescheduling of~~
 230 | ~~the hearing. The property appraiser must redact any confidential~~
 231 | ~~information contained on any property record card before it is~~
 232 | ~~submitted to the petitioner. Failure by either party to timely~~

233 comply with this subsection shall result in the exclusion from
 234 consideration by the value adjustment board of any evidence that
 235 was requested in writing and not timely provided.

236 (c) Provisions related to evidence exchange contained in
 237 this section only apply to value adjustment board proceedings
 238 after the petitioner has served notice of intention to challenge
 239 the property appraiser's assessment of value or classification
 240 of property pursuant to this section.

241 (d) Evidence that is confidential under law remains
 242 confidential until it is submitted to the value adjustment board
 243 for consideration and admission into the record, unless used for
 244 impeachment purposes.

245 Section 5. Subsection (2) of section 194.014, Florida
 246 Statutes, is amended to read:

247 194.014 Partial payment of ad valorem taxes; proceedings
 248 before value adjustment board.—

249 (2) If the value adjustment board determines that the
 250 petitioner owes ad valorem taxes in excess of the amount paid,
 251 the unpaid amount accrues interest at an annual percentage rate
 252 equal to the bank prime loan rate on July 1, or the first
 253 business day thereafter if July 1 is a Saturday, Sunday, or
 254 legal holiday, of the tax ~~the rate of 12 percent per year,~~
 255 beginning on ~~from~~ the date the taxes became delinquent pursuant
 256 to s. 197.333 until the unpaid amount is paid. If the value
 257 adjustment board determines that a refund is due, the overpaid
 258 amount accrues interest at an annual percentage rate equal to

259 the bank prime loan rate on July 1, or the first business day
260 thereafter if July 1 is a Saturday, Sunday, or legal holiday, of
261 the tax ~~the rate of 12 percent per year,~~ beginning on ~~from~~ the
262 date the taxes became delinquent pursuant to s. 197.333 until a
263 refund is paid. Interest does not accrue on amounts paid in
264 excess of 100 percent of the current taxes due as provided on
265 the tax notice issued pursuant to s. 197.322. For purposes of
266 this subsection, the term "bank prime loan rate" means the
267 average predominant prime rate quoted by commercial banks to
268 large businesses as determined by the Board of Governors of the
269 Federal Reserve System.

270 Section 6. Effective July 1, 2016, section 194.015,
271 Florida Statutes, is amended to read:

272 194.015 Value adjustment board.—There is hereby created a
273 value adjustment board for each county, which shall consist of
274 five citizen members appointed by the legislative delegation of
275 state representatives and state senators who represent the
276 county. One member must be an owner of homestead property in the
277 county, one member must own commercial property in the county,
278 and one member must be a licensed appraiser who is a resident of
279 the county. If no licensed appraiser is available, the
280 legislative delegation may appoint another owner of homestead or
281 commercial property who is a resident of the county. The final
282 two members of the value adjustment board must be residents of
283 the county. Any three members shall constitute a quorum of the
284 board, and a meeting shall not take place unless a quorum is

285 present. The Department of Business and Professional Regulation
 286 must provide continuing education credits to appraiser members
 287 of value adjustment boards ~~two members of the governing body of~~
 288 ~~the county as elected from the membership of the board of said~~
 289 ~~governing body, one of whom shall be elected chairperson, and~~
 290 ~~one member of the school board as elected from the membership of~~
 291 ~~the school board, and two citizen members, one of whom shall be~~
 292 ~~appointed by the governing body of the county and must own~~
 293 ~~homestead property within the county and one of whom must be~~
 294 ~~appointed by the school board and must own a business occupying~~
 295 ~~commercial space located within the school district. A citizen~~
 296 ~~member may not be a member or an employee of any taxing~~
 297 ~~authority, and may not be a person who represents property~~
 298 ~~owners in any administrative or judicial review of property~~
 299 ~~taxes. The members of the board may be temporarily replaced by~~
 300 ~~other members of the respective boards on appointment by their~~
 301 ~~respective chairpersons. Any three members shall constitute a~~
 302 ~~quorum of the board, except that each quorum must include at~~
 303 ~~least one member of said governing board, at least one member of~~
 304 ~~the school board, and at least one citizen member and no meeting~~
 305 ~~of the board shall take place unless a quorum is present.~~
 306 Members of the board may receive such per diem compensation as
 307 is allowed by law for state employees ~~if both bodies elect to~~
 308 ~~allow such compensation.~~ The clerk of the governing body of the
 309 county shall be the clerk of the value adjustment board. The
 310 board shall appoint private counsel who has practiced law for

311 over 5 years and who shall receive such compensation as may be
312 established by the board. The private counsel may not represent
313 the property appraiser, the tax collector, any taxing authority,
314 or any property owner in any administrative or judicial review
315 of property taxes. No meeting of the board shall take place
316 unless counsel to the board is present. Two-fifths of the
317 expenses of the board shall be borne by the district school
318 board and three-fifths by the district county commission. The
319 district school board and district county commission may audit
320 the expenses related to the value adjustment board process.

321 Section 7. Paragraph (a) of subsection (2) of section
322 194.032, Florida Statutes, is amended, and subsection (4) is
323 added to that section, to read:

324 194.032 Hearing purposes; timetable.—

325 (2) (a) The clerk of the governing body of the county shall
326 prepare a schedule of appearances before the board based on
327 petitions timely filed with him or her. The clerk shall notify
328 each petitioner of the scheduled time of his or her appearance
329 at least 25 calendar days before the day of the scheduled
330 appearance. The notice must indicate whether the petition has
331 been scheduled to be heard at a particular time or during a
332 block of time. If the petition has been scheduled to be heard
333 within a block of time, the beginning and ending of that block
334 of time must be indicated on the notice; however, as provided in
335 paragraph (b), a petitioner may not be required to wait for more
336 than a reasonable time, not to exceed 2 hours, after the

337 beginning of the block of time. ~~If the petitioner checked the~~
338 ~~appropriate box on the petition form to request a copy of the~~
339 ~~property record card containing relevant information used in~~
340 ~~computing the current assessment,~~ The property appraiser must
341 provide a the copy of the property record card containing
342 information relevant to the computation of the current
343 assessment, with confidential information redacted, to the
344 petitioner upon receipt of the petition from the clerk
345 regardless of whether the petitioner initiates evidence
346 exchange, unless the property record card is available online
347 from the property appraiser, in which case the property
348 appraiser must notify the petitioner that the property record
349 card is available online. Upon receipt of the notice, the
350 petitioner, for good cause, may reschedule the hearing a single
351 time by submitting to the clerk a written request to reschedule,
352 at least 5 calendar days before the day of the originally
353 scheduled hearing.

354 (4) The board must hear all petitions, complaints,
355 appeals, and disputes and must submit the certified assessment
356 roll as required under s. 193.122 to the property appraiser each
357 year by June 1 of the tax year following the assessment date.

358 Section 8. Paragraph (a) of subsection (1) and subsection
359 (2) of section 194.034, Florida Statutes, are amended to read:

360 194.034 Hearing procedures; rules.—

361 (1) (a) Petitioners before the board may be represented by
362 a corporate representative of the taxpayer, an attorney, an

363 individual with power of attorney to act on the behalf of the
364 taxpayer, a licensed property appraiser, a licensed realtor, a
365 certified public accountant, or a certified tax specialist
366 retained by the taxpayer ~~an attorney or agent~~ and may present
367 testimony and other evidence. The property appraiser or his or
368 her authorized representatives may be represented by an attorney
369 in defending the property appraiser's assessment or opposing an
370 exemption and may present testimony and other evidence. The
371 property appraiser, each petitioner, and all witnesses shall be
372 required, upon the request of either party, to testify under
373 oath as administered by the chairperson of the board. Hearings
374 shall be conducted in the manner prescribed by rules of the
375 department, which rules shall include the right of cross-
376 examination of any witness.

377 (2) In each case, except if the complaint is withdrawn by
378 the petitioner or if the complaint is acknowledged as correct by
379 the property appraiser, the value adjustment board shall render
380 a written decision. All such decisions shall be issued within 20
381 calendar days after the last day the board is in session under
382 s. 194.032. The decision of the board must contain findings of
383 fact and conclusions of law and must include reasons for
384 upholding or overturning the determination of the property
385 appraiser. Findings of fact must be based on admitted evidence
386 or a lack thereof. Conclusions of law must be logically
387 connected to the findings of fact and must be stated in
388 statutory terms. Written decisions must include a series of

389 checklist forms, provided by the department, identifying each
390 statutory criterion applicable to the assessment determination.
391 If a special magistrate has been appointed, the recommendations
392 of the special magistrate shall be considered by the board. The
393 clerk, upon issuance of a decision, shall, on a form provided by
394 the Department of Revenue, notify each taxpayer and the property
395 appraiser of the decision of the board. This notification shall
396 be by first-class mail or by electronic means if selected by the
397 taxpayer on the originally filed petition. If requested by the
398 Department of Revenue, the clerk shall provide to the department
399 a copy of the decision or information relating to the tax impact
400 of the findings and results of the board as described in s.
401 194.037 in the manner and form requested.

402 Section 9. Subsection (1) of section 194.035, Florida
403 Statutes, is amended to read:

404 194.035 Special magistrates; property evaluators.—

405 (1) In counties having a population of more than 75,000,
406 the board shall appoint special magistrates for the purpose of
407 taking testimony and making recommendations to the board, which
408 recommendations the board may act upon without further hearing.
409 These special magistrates may not be elected or appointed
410 officials or employees of the county but shall be selected from
411 a list of those qualified individuals who are willing to serve
412 as special magistrates. Employees and elected or appointed
413 officials of a taxing jurisdiction or of the state may not serve
414 as special magistrates. The clerk of the board shall annually

415 | notify such individuals or their professional associations to
416 | make known to them that opportunities to serve as special
417 | magistrates exist. The Department of Revenue shall provide a
418 | list of qualified special magistrates to any county with a
419 | population of 75,000 or less. Subject to appropriation, the
420 | department shall reimburse counties with a population of 75,000
421 | or less for payments made to special magistrates appointed for
422 | the purpose of taking testimony and making recommendations to
423 | the value adjustment board pursuant to this section. The
424 | department shall establish a reasonable range for payments per
425 | case to special magistrates based on such payments in other
426 | counties. Requests for reimbursement of payments outside this
427 | range shall be justified by the county. If the total of all
428 | requests for reimbursement in any year exceeds the amount
429 | available pursuant to this section, payments to all counties
430 | shall be prorated accordingly. If a county having a population
431 | less than 75,000 does not appoint a special magistrate to hear
432 | each petition, the person or persons designated to hear
433 | petitions before the value adjustment board or the attorney
434 | appointed to advise the value adjustment board shall attend the
435 | training provided pursuant to subsection (3), regardless of
436 | whether the person would otherwise be required to attend, but
437 | shall not be required to pay the tuition fee specified in
438 | subsection (3). A special magistrate appointed to hear issues of
439 | exemptions and classifications shall be a member of The Florida
440 | Bar with no less than 5 years' experience in the area of ad

441 valorem taxation. A special magistrate appointed to hear issues
442 regarding the valuation of real estate shall be a state
443 certified real estate appraiser with not less than 5 years'
444 experience in real property valuation. A special magistrate
445 appointed to hear issues regarding the valuation of tangible
446 personal property shall be a designated member of a nationally
447 recognized appraiser's organization with not less than 5 years'
448 experience in tangible personal property valuation. A special
449 magistrate need not be a resident of the county in which he or
450 she serves. A special magistrate may not represent a person
451 before the board in any tax year during which he or she has
452 served that board as a special magistrate. Before appointing a
453 special magistrate, a value adjustment board shall verify the
454 special magistrate's qualifications. The value adjustment board
455 shall ensure that the selection of special magistrates is based
456 solely upon the experience and qualifications of the special
457 magistrate and is not influenced by the property appraiser. The
458 special magistrate shall accurately and completely preserve all
459 testimony and, in making recommendations to the value adjustment
460 board, shall include proposed findings of fact, conclusions of
461 law, and reasons for upholding or overturning the determination
462 of the property appraiser. The expense of hearings before
463 magistrates and any compensation of special magistrates shall be
464 borne three-fifths by the board of county commissioners and two-
465 fifths by the school board. When appointing special magistrates
466 or scheduling special magistrates for specific hearings, the

467 board, board attorney, and board clerk may not consider the
468 dollar amount or percentage amount of any assessment reductions
469 recommended by any special magistrate either in the current year
470 or in any previous year.

471 Section 10. Section 194.038, Florida Statutes, is created
472 to read:

473 194.038 Review of value adjustment board proceedings.—

474 (1) A county that receives 10,000 or more petitions
475 objecting to assessments under s. 194.011 in any one tax year
476 must notify the department. After notification, the department
477 may conduct a review of the value adjustment board proceedings
478 as follows:

479 (a) The department shall determine whether the values
480 derived by the board comply with s. 193.011 and professionally
481 accepted appraisal practices. A verbatim copy of the proceedings
482 must be submitted to the department in the manner and form
483 prescribed by the department following the final tax roll
484 certification pursuant to s. 193.122.

485 (b) The department shall statistically sample petitions
486 heard by the value adjustment board requesting a change in the
487 assessment for each classification of property set forth in s.
488 194.037(2).

489 (c) The department shall adhere to all the standards to
490 which the value adjustment boards are required to adhere.

491 (d) The department and the value adjustment board shall
492 cooperate in conducting these reviews, and each shall make

493 available to the other all matters and records bearing on the
494 reviews. The value adjustment board must provide the data
495 requested by the department, including documentary evidence
496 presented during the proceedings and written decisions rendered.

497 (2) The department shall complete its review no later than
498 6 months after the value adjustment board completes all of the
499 hearings for the fiscal year in which the department received
500 notification pursuant to subsection (1). A hearing is deemed
501 complete under this section once the value adjustment board
502 adopts a final determination, regardless of whether the decision
503 is appealed. The department shall publish the results of each
504 review on the department's website and shall include the
505 following with regard to every parcel for which a petition was
506 filed:

507 (a) The name of the owner.

508 (b) The address of the property.

509 (c) The identification number of the property as used by
510 the value adjustment board clerk, such as the parcel
511 identification number, strap number, alternate key number, or
512 other number.

513 (d) The name of the special magistrate who heard the
514 petition, if applicable.

515 (e) The initial just value derived by the property
516 appraiser.

517 (f) Any change made by the value adjustment board that
518 increased or decreased the just value of the parcel.

519 (3) Upon publication of the data and findings, the
520 department shall notify the committees of the Senate and of the
521 House of Representatives having oversight responsibility for
522 taxation, the appropriate value adjustment board, the property
523 appraiser, and the county commission chair or corresponding
524 official under a consolidated charter. Copies of the data and
525 findings shall be provided upon request.

526 (4) The department shall find the value adjustment board
527 to be in continuous violation of the intent of the law if the
528 department, in its review, determines that less than 90 percent
529 of the petitions randomly sampled comply with the criteria in s.
530 193.011 and professionally accepted appraisal practices. A
531 property appraiser may file suit in circuit court against the
532 value adjustment board pursuant to s. 194.036(1)(c).

533 (5) The department shall adopt rules to administer this
534 section.

535 Section 11. Subsection (1) of section 195.002, Florida
536 Statutes, is amended to read:

537 195.002 Supervision by Department of Revenue.—

538 (1) The Department of Revenue shall have general
539 supervision of:

540 (a) The assessment and valuation of property so that all
541 property will be placed on the tax rolls and shall be valued
542 according to its just valuation, as required by the
543 constitution.

544 (b) Administrative review of value adjustment boards.

545 (c) ~~It shall also have supervision over~~ Tax collection and
 546 all other aspects of the administration of such taxes.

547
 548 The supervision of the department shall consist primarily of
 549 aiding and assisting county officers and value adjustment boards
 550 in the assessing, reviewing, and collection functions, with
 551 particular emphasis on the more technical aspects. In this
 552 regard, the department shall conduct schools to upgrade
 553 assessment skills of both state and local assessment personnel.

554 Section 12. Section 196.141, Florida Statutes, is amended
 555 to read:

556 196.141 Homestead exemptions; duty of property appraiser.-

557 (1) The property appraiser shall examine each claim for
 558 exemption filed with or referred to him or her and shall allow
 559 the exemption same, if found to be in accordance with law, by
 560 marking the exemption same approved and by making the proper
 561 deductions on the assessment rolls ~~tax books~~.

562 (2) The property appraiser may contract for services to
 563 examine or audit homestead tax exemptions claimed on assessment
 564 rolls. Agreements for such contracted services must provide that
 565 compensation will consist solely of the penalties imposed
 566 pursuant to this chapter and collected on the assessments
 567 resulting from the examination or audit and the removal of
 568 homestead exemptions from previous and current year tax rolls. A
 569 property appraiser contracting for such services may receive the
 570 interest imposed pursuant to this chapter and collected on the

571 taxes owed on previous and current year assessment rolls. After
572 distributing the compensation for such contracted services and
573 the interest that the property appraiser retains, the tax
574 collector shall distribute any back taxes collected under
575 chapter 197.

576 Section 13. Paragraph (b) of subsection (1) and subsection
577 (2) of section 196.161, Florida Statutes, are amended to read:

578 196.161 Homestead exemptions; lien imposed on property of
579 person claiming exemption although not a permanent resident.—

580 (1)

581 (b) In addition, upon determination by the property
582 appraiser that for any year or years within the prior 10 years a
583 person who was not entitled to a homestead exemption was granted
584 a homestead exemption from ad valorem taxes, ~~it shall be the~~
585 ~~duty of~~ the property appraiser making such determination shall
586 ~~to~~ serve upon the owner a notice of intent to record in the
587 public records of the county a notice of tax lien against any
588 property owned by that person in the county, and such property
589 shall be identified in the notice of tax lien. Such property
590 which is situated in this state shall be subject to the taxes
591 exempted thereby, plus a penalty of 50 percent of the unpaid
592 taxes for each year and 15 percent interest per annum. However,
593 if a homestead exemption is improperly granted as a result of a
594 clerical mistake or an omission by the property appraiser, the
595 person improperly receiving the exemption shall not be assessed
596 penalty and interest. Before ~~any~~ such lien may be filed, the

597 owner so notified must be given 30 days to pay the taxes,
 598 penalties, and interest or to enter into a written monthly
 599 payment plan with the tax collector. The tax lien shall be filed
 600 for the taxes, penalties, and interest that remain unpaid 30
 601 days after notice is sent. Such tax lien shall remain on the
 602 property until the taxes, penalties, and interest are paid in
 603 full.

604 (2) Taxes, penalties, and interest assessed pursuant to
 605 this section that are not paid in full, or where the owner fails
 606 to remain in compliance with a written payment plan entered into
 607 pursuant to paragraph (1)(b), shall be included in the next tax
 608 notice and shall be collected in the same manner as, and in
 609 addition to, the current ad valorem taxes under chapter 197,
 610 including the annual tax certificate sale when appropriate. The
 611 ~~collection of the taxes provided in this section shall be in the~~
 612 ~~same manner as existing ad valorem taxes, and the above~~
 613 ~~procedure of recapturing such taxes shall be supplemental to any~~
 614 ~~existing provision under the laws of this state.~~

615 Section 14. Effective October 1, 2015, subsection (3) and
 616 paragraph (a) of subsection (4) of section 200.069, Florida
 617 Statutes, are amended to read:

618 200.069 Notice of proposed property taxes and non-ad
 619 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
 620 appraiser, in the name of the taxing authorities and local
 621 governing boards levying non-ad valorem assessments within his
 622 or her jurisdiction and at the expense of the county, shall

623 prepare and deliver by first-class mail to each taxpayer to be
624 listed on the current year's assessment roll a notice of
625 proposed property taxes, which notice shall contain the elements
626 and use the format provided in the following form.

627 Notwithstanding the provisions of s. 195.022, no county officer
628 shall use a form other than that provided herein. The Department
629 of Revenue may adjust the spacing and placement on the form of
630 the elements listed in this section as it considers necessary
631 based on changes in conditions necessitated by various taxing
632 authorities. If the elements are in the order listed, the
633 placement of the listed columns may be varied at the discretion
634 and expense of the property appraiser, and the property
635 appraiser may use printing technology and devices to complete
636 the form, the spacing, and the placement of the information in
637 the columns. A county officer may use a form other than that
638 provided by the department for purposes of this part, but only
639 if his or her office pays the related expenses and he or she
640 obtains prior written permission from the executive director of
641 the department; however, a county officer may not use a form the
642 substantive content of which is at variance with the form
643 prescribed by the department. The county officer may continue to
644 use such an approved form until the law that specifies the form
645 is amended or repealed or until the officer receives written
646 disapproval from the executive director.

647 (3) There shall be under each column heading an entry for
648 the county, with subheading entries for the proportionate amount

649 of gross ad valorem tax or millage attributable to the budget of
 650 the sheriff, the property appraiser, the clerk of the circuit
 651 court and county comptroller, the tax collector, and the
 652 supervisor of elections; the school district levy required
 653 pursuant to s. 1011.60(6); other operating school levies; the
 654 municipality or municipal service taxing unit or units in which
 655 the parcel lies, if any; the water management district levying
 656 pursuant to s. 373.503; the independent special districts in
 657 which the parcel lies, if any; and for all voted levies for debt
 658 service applicable to the parcel, if any.

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

661 (a) In the first column, a brief, commonly used name for
 662 the taxing authority or its governing body. The heading for the
 663 county must have subheadings for the sheriff, the property
 664 appraiser, the clerk of the circuit court and county
 665 comptroller, the tax collector, and the supervisor of elections.

666 The entry in the first column for the levy required pursuant to
 667 s. 1011.60(6) shall be "By State Law." The entry for other
 668 operating school district levies shall be "By Local Board." Both
 669 school levy entries shall be indented and preceded by the
 670 notation "Public Schools:". For each voted levy for debt
 671 service, the entry shall be "Voter Approved Debt Payments."

672 Section 15. Subsection (3) of section 213.30, Florida
 673 Statutes, is amended to read:

674 213.30 Compensation for information relating to a

675 violation of the tax laws.—

676 (3) Notwithstanding any other provision of law, this
677 section and s. 196.141 are ~~is~~ the sole means by which a ~~any~~
678 person may seek or obtain any moneys as the result of, in
679 relation to, or founded upon the failure by another person to
680 comply with the tax laws of this state. A person's use of any
681 other law to seek or obtain moneys for such failure is in
682 derogation of this section and s. 196.141, and conflicts with
683 the state's duty to administer the tax laws.

684 Section 16. The Legislature finds that this act fulfills
685 an important state interest.

686 Section 17. Except as otherwise expressly provided in this
687 act, this act shall take effect July 1, 2015.