



152060

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/01/2016	.	
	.	
	.	
	.	

The Committee on Appropriations (Flores) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

192.0105 Taxpayer rights.—There is created a Florida
Taxpayer's Bill of Rights for property taxes and assessments to
guarantee that the rights, privacy, and property of the
taxpayers of this state are adequately safeguarded and protected



152060

11 during tax levy, assessment, collection, and enforcement
12 processes administered under the revenue laws of this state. The
13 Taxpayer's Bill of Rights compiles, in one document, brief but
14 comprehensive statements that summarize the rights and
15 obligations of the property appraisers, tax collectors, clerks
16 of the court, local governing boards, the Department of Revenue,
17 and taxpayers. Additional rights afforded to payors of taxes and
18 assessments imposed under the revenue laws of this state are
19 provided in s. 213.015. The rights afforded taxpayers to assure
20 that their privacy and property are safeguarded and protected
21 during tax levy, assessment, and collection are available only
22 insofar as they are implemented in other parts of the Florida
23 Statutes or rules of the Department of Revenue. The rights so
24 guaranteed to state taxpayers in the Florida Statutes and the
25 departmental rules include:

26 (2) THE RIGHT TO DUE PROCESS.—

27 (f) The right, in value adjustment board proceedings, to
28 have all evidence presented and considered at a public hearing
29 at the scheduled time, to be represented by a person specified
30 in s. 194.034(1)(a), (b), or (c) ~~an attorney or agent~~, to have
31 witnesses sworn and cross-examined, and to examine property
32 appraisers or evaluators employed by the board who present
33 testimony (see ss. 194.034(1)(d) ~~194.034(1)(a) and (c)~~ and (4),
34 and 194.035(2)).

35 Section 2. Subsection (1) of section 193.073, Florida
36 Statutes, is amended to read:

37 193.073 Erroneous returns; estimate of assessment when no
38 return filed.—

39 (1) (a) Upon discovery that an erroneous or incomplete



152060

40 statement of personal property has been filed by a taxpayer or
41 that all the property of a taxpayer has not been returned for
42 taxation, the property appraiser shall mail a notice informing
43 the taxpayer that an erroneous or incomplete statement of
44 personal property has been filed. Such notice shall be mailed at
45 any time before the mailing of the notice required in s.
46 200.069. The taxpayer has 30 days after the date the notice is
47 mailed to provide the property appraiser with a complete return
48 listing all property for taxation. ~~proceed as follows:~~

49 (b)(a) If the property is personal property and is
50 discovered before April 1, the property appraiser shall make an
51 assessment in triplicate. After attaching the affidavit and
52 warrant required by law, the property appraiser shall dispose of
53 the additional assessment roll in the same manner as provided by
54 law.

55 (c)(b) If the property is personal property and is
56 discovered on or after April 1, or is real property discovered
57 at any time, the property shall be added to the assessment roll
58 then in preparation.

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

61 193.122 Certificates of value adjustment board and property
62 appraiser; extensions on the assessment rolls.—

63 (1) The value adjustment board shall certify each
64 assessment roll upon order of the board of county commissioners
65 pursuant to s. 197.323, if applicable, and again after all
66 hearings required by s. 194.032 have been held. These
67 certificates shall be attached to each roll as required by the
68 Department of Revenue. Notwithstanding an extension of the roll



69 by the board of county commissioners pursuant to s. 197.323, the
70 value adjustment board must complete all hearings required by s.
71 194.032 and certify the assessment roll to the property
72 appraiser by June 1 following the assessment year. The June 1
73 requirement shall be extended until December 1 in each year in
74 which the number of petitions filed increased by more than 10
75 percent over the previous year.

76 Section 4. The amendments made by this act to s. 193.122,
77 Florida Statutes, first apply beginning with the 2018 tax roll.

78 Section 5. Subsection (10) of section 193.155, Florida
79 Statutes, is amended to read:

80 193.155 Homestead assessments.—Homestead property shall be
81 assessed at just value as of January 1, 1994. Property receiving
82 the homestead exemption after January 1, 1994, shall be assessed
83 at just value as of January 1 of the year in which the property
84 receives the exemption unless the provisions of subsection (8)
85 apply.

86 (10) If the property appraiser determines that for any year
87 or years within the prior 10 years a person who was not entitled
88 to the homestead property assessment limitation granted under
89 this section was granted the homestead property assessment
90 limitation, the property appraiser making such determination
91 shall serve upon the owner a notice of intent to record in the
92 public records of the county a notice of tax lien against any
93 property owned by that person in the county, and such property
94 must be identified in the notice of tax lien. Such property that
95 is situated in this state is subject to the unpaid taxes, plus a
96 penalty of 50 percent of the unpaid taxes for each year and 15
97 percent interest per annum. However, when a person entitled to



152060

98 exemption pursuant to s. 196.031 inadvertently receives the
99 limitation pursuant to this section following a change of
100 ownership, the assessment of such property must be corrected as
101 provided in paragraph (9) (a), and the person need not pay the
102 unpaid taxes, penalties, or interest. Before a lien may be
103 filed, the person or entity so notified must be given 30 days to
104 pay the taxes and any applicable penalties and interest. If the
105 property appraiser improperly grants the property assessment
106 limitation as a result of a clerical mistake or an omission, the
107 person or entity improperly receiving the property assessment
108 limitation may not be assessed a penalty or interest.

109 Section 6. Subsection (10) of section 193.1554, Florida
110 Statutes, is amended to read:

111 193.1554 Assessment of nonhomestead residential property.—

112 (10) If the property appraiser determines that for any year
113 or years within the prior 10 years a person or entity who was
114 not entitled to the property assessment limitation granted under
115 this section was granted the property assessment limitation, the
116 property appraiser making such determination shall serve upon
117 the owner a notice of intent to record in the public records of
118 the county a notice of tax lien against any property owned by
119 that person or entity in the county, and such property must be
120 identified in the notice of tax lien. Such property that is
121 situated in this state is subject to the unpaid taxes, plus a
122 penalty of 50 percent of the unpaid taxes for each year and 15
123 percent interest per annum. Before a lien may be filed, the
124 person or entity so notified must be given 30 days to pay the
125 taxes and any applicable penalties and interest. If the property
126 appraiser improperly grants the property assessment limitation



152060

127 as a result of a clerical mistake or an omission, the person or
128 entity improperly receiving the property assessment limitation
129 may not be assessed a penalty or interest.

130 Section 7. Subsection (10) of section 193.1555, Florida
131 Statutes, is amended to read:

132 193.1555 Assessment of certain residential and
133 nonresidential real property.-

134 (10) If the property appraiser determines that for any year
135 or years within the prior 10 years a person or entity who was
136 not entitled to the property assessment limitation granted under
137 this section was granted the property assessment limitation, the
138 property appraiser making such determination shall serve upon
139 the owner a notice of intent to record in the public records of
140 the county a notice of tax lien against any property owned by
141 that person or entity in the county, and such property must be
142 identified in the notice of tax lien. Such property that is
143 situated in this state is subject to the unpaid taxes, plus a
144 penalty of 50 percent of the unpaid taxes for each year and 15
145 percent interest per annum. Before a lien may be filed, the
146 person or entity so notified must be given 30 days to pay the
147 taxes and any applicable penalties and interest. If the property
148 appraiser improperly grants the property assessment limitation
149 as a result of a clerical mistake or an omission, the person or
150 entity improperly receiving the property assessment limitation
151 may not be assessed a penalty or interest.

152 Section 8. Subsection (3) of section 194.011, Florida
153 Statutes, is amended to read:

154 194.011 Assessment notice; objections to assessments.-

155 (3) A petition to the value adjustment board must be in



152060

156 substantially the form prescribed by the department.
157 Notwithstanding s. 195.022, a county officer may not refuse to
158 accept a form provided by the department for this purpose if the
159 taxpayer chooses to use it. A petition to the value adjustment
160 board must be signed by the taxpayer or be accompanied at the
161 time of filing by the taxpayer's written authorization or power
162 of attorney, unless the person filing the petition is listed in
163 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
164 petition with a value adjustment board without the taxpayer's
165 signature or written authorization by certifying under penalty
166 of perjury that he or she has authorization to file the petition
167 on behalf of the taxpayer. If a taxpayer notifies the value
168 adjustment board that a petition has been filed for the
169 taxpayer's property without his or her consent, the value
170 adjustment board may require the person filing the petition to
171 provide written authorization from the taxpayer authorizing the
172 person to proceed with the appeal before a hearing is held. If
173 the value adjustment board finds that a person listed in s.
174 194.034(1) (a) willfully and knowingly filed a petition that was
175 not authorized by the taxpayer, the value adjustment board shall
176 require such person to provide the taxpayer's written
177 authorization for representation to the value adjustment board
178 clerk before any petition filed by that person is heard, for 1
179 year after imposition of such requirement by the value
180 adjustment board. A power of attorney or written authorization
181 is valid for 1 assessment year, and a new power of attorney or
182 written authorization by the taxpayer is required for each
183 subsequent assessment year. A petition shall also describe the
184 property by parcel number and shall be filed as follows:



152060

185 (a) The clerk of the value adjustment board and the
186 property appraiser shall have available and shall distribute
187 forms prescribed by the Department of Revenue on which the
188 petition shall be made. Such petition shall be sworn to by the
189 petitioner.

190 (b) The completed petition shall be filed with the clerk of
191 the value adjustment board of the county, who shall acknowledge
192 receipt thereof and promptly furnish a copy thereof to the
193 property appraiser.

194 (c) The petition shall state the approximate time
195 anticipated by the taxpayer to present and argue his or her
196 petition before the board.

197 (d) The petition may be filed, as to valuation issues, at
198 any time during the taxable year on or before the 25th day
199 following the mailing of notice by the property appraiser as
200 provided in subsection (1). With respect to an issue involving
201 the denial of an exemption, an agricultural or high-water
202 recharge classification application, an application for
203 classification as historic property used for commercial or
204 certain nonprofit purposes, or a deferral, the petition must be
205 filed at any time during the taxable year on or before the 30th
206 day following the mailing of the notice by the property
207 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
208 or s. 196.193 or notice by the tax collector under s. 197.2425.

209 (e) A condominium association, cooperative association, or
210 any homeowners' association as defined in s. 723.075, with
211 approval of its board of administration or directors, may file
212 with the value adjustment board a single joint petition on
213 behalf of any association members who own parcels of property



152060

214 which the property appraiser determines are substantially
215 similar with respect to location, proximity to amenities, number
216 of rooms, living area, and condition. The condominium
217 association, cooperative association, or homeowners' association
218 as defined in s. 723.075 shall provide the unit owners with
219 notice of its intent to petition the value adjustment board and
220 shall provide at least 20 days for a unit owner to elect, in
221 writing, that his or her unit not be included in the petition.

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

226 (g) An owner of multiple tangible personal property
227 accounts may file with the value adjustment board a single joint
228 petition if the property appraiser determines that the tangible
229 personal property accounts are substantially similar in nature.

230 (h) The individual, agent, or legal entity that signs the
231 petition becomes an agent of the taxpayer for the purpose of
232 serving process to obtain personal jurisdiction over the
233 taxpayer for the entire value adjustment board proceedings,
234 including any appeals of a board decision by the property
235 appraiser pursuant to s. 194.036. This paragraph does not
236 authorize the individual, agent, or legal entity to receive or
237 access the taxpayer's confidential information without written
238 authorization from the taxpayer.

239 Section 9. Subsection (2) of section 194.014, Florida
240 Statutes, is amended to read:

241 194.014 Partial payment of ad valorem taxes; proceedings
242 before value adjustment board.—



152060

243 (2) If the value adjustment board or the property appraiser
244 determines that the petitioner owes ad valorem taxes in excess
245 of the amount paid, the unpaid amount accrues interest at an
246 annual percentage rate equal to the bank prime loan rate on July
247 1, or the first business day thereafter if July 1 is a Saturday,
248 Sunday, or legal holiday, of the ~~rate of 12 percent per year,~~
249 beginning on ~~from~~ the date the taxes became delinquent pursuant
250 to s. 197.333 until the unpaid amount is paid. If the value
251 adjustment board or the property appraiser determines that a
252 refund is due, the overpaid amount accrues interest at an annual
253 percentage rate equal to the bank prime loan rate on July 1, or
254 the first business day thereafter if July 1 is a Saturday,
255 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
256 year, beginning on ~~from~~ the date the taxes became delinquent
257 pursuant to s. 197.333 until a refund is paid. Interest on an
258 overpayment related to a petition shall be funded
259 proportionately by each taxing authority that was overpaid.
260 Interest does not accrue on amounts paid in excess of 100
261 percent of the current taxes due as provided on the tax notice
262 issued pursuant to s. 197.322. For purposes of this subsection,
263 the term "bank prime loan rate" means the average predominant
264 prime rate quoted by commercial banks to large businesses as
265 published by the Board of Governors of the Federal Reserve
266 System.

267 Section 10. Paragraph (a) of subsection (1) and paragraph
268 (a) of subsection (2) of section 194.032, Florida Statutes, are
269 amended to read:

270 194.032 Hearing purposes; timetable.—

271 (1) (a) The value adjustment board shall meet not earlier



152060

272 than 30 days and not later than 60 days after the mailing of the
273 notice provided in s. 194.011(1); however, no board hearing
274 shall be held before approval of all or any part of the
275 assessment rolls by the Department of Revenue. The board shall
276 meet for the following purposes:

277 1. Hearing petitions relating to assessments filed pursuant
278 to s. 194.011(3).

279 2. Hearing complaints relating to homestead exemptions as
280 provided for under s. 196.151.

281 3. Hearing appeals from exemptions denied, or disputes
282 arising from exemptions granted, upon the filing of exemption
283 applications under s. 196.011.

284 4. Hearing appeals concerning ad valorem tax deferrals and
285 classifications.

286 5. Hearing appeals from determinations that a change of
287 ownership under s. 193.155(3), a change of ownership or control
288 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
289 improvement under s. 193.1555(5), has occurred.

290 (2) (a) The clerk of the governing body of the county shall
291 prepare a schedule of appearances before the board based on
292 petitions timely filed with him or her. The clerk shall notify
293 each petitioner of the scheduled time of his or her appearance
294 at least 25 calendar days before the day of the scheduled
295 appearance. The notice must indicate whether the petition has
296 been scheduled to be heard at a particular time or during a
297 block of time. If the petition has been scheduled to be heard
298 within a block of time, the beginning and ending of that block
299 of time must be indicated on the notice; however, as provided in
300 paragraph (b), a petitioner may not be required to wait for more



152060

301 than a reasonable time, not to exceed 2 hours, after the
302 beginning of the block of time. ~~If the petitioner checked the~~
303 ~~appropriate box on the petition form to request a copy of the~~
304 ~~property record card containing relevant information used in~~
305 ~~computing the current assessment,~~ The property appraiser must
306 provide a the copy of the property record card containing
307 information relevant to the computation of the current
308 assessment, with confidential information redacted, to the
309 petitioner upon receipt of the petition from the clerk
310 regardless of whether the petitioner initiates evidence
311 exchange, unless the property record card is available online
312 from the property appraiser, in which case the property
313 appraiser must notify the petitioner that the property record
314 card is available online. Upon receipt of the notice, The
315 petitioner and the property appraiser may each reschedule the
316 hearing a single time for good cause ~~by submitting to the clerk~~
317 ~~a written request to reschedule, at least 5 calendar days before~~
318 ~~the day of the originally scheduled hearing. As used in this~~
319 paragraph, the term "good cause" means circumstances beyond the
320 control of the person seeking to reschedule the hearing which
321 reasonably prevent the party from having adequate representation
322 at the hearing. If the hearing is rescheduled by the petitioner
323 or the property appraiser, the clerk shall notify the petitioner
324 of the rescheduled time of his or her appearance at least 15
325 calendar days before the day of the rescheduled appearance,
326 unless this notice is waived by both parties.

327 Section 11. Subsections (1) and (2) of section 194.034,
328 Florida Statutes, are amended to read:

329 194.034 Hearing procedures; rules.-



152060

330 (1) (a) Petitioners before the board may be represented by
331 an employee of the taxpayer or an affiliated entity, an attorney
332 who is a member of The Florida Bar, a real estate appraiser
333 licensed under chapter 475, a real estate broker licensed under
334 chapter 475, or a certified public accountant licensed under
335 chapter 473, retained by the taxpayer. Such person may ~~or agent~~
336 and present testimony and other evidence.

337 (b) A petitioner before the board may also be represented
338 by a person with a power of attorney to act on the taxpayer's
339 behalf. Such person may present testimony and other evidence.
340 The power of attorney must conform to the requirements of part
341 II of chapter 709, is valid only to represent a single
342 petitioner in a single assessment year, and must identify the
343 parcels for which the taxpayer has granted the person the
344 authority to represent the taxpayer. The Department of Revenue
345 shall adopt a form that meets the requirements of this
346 paragraph. However, a petitioner is not required to use the
347 department's form to grant the power of attorney.

348 (c) A petitioner before the board may also be represented
349 by a person with written authorization to act on the taxpayer's
350 behalf, for which such person receives no compensation. Such
351 person may present testimony and other evidence. The written
352 authorization is valid only to represent a single petitioner in
353 a single assessment year and must identify the parcels for which
354 the taxpayer authorizes the person to represent the taxpayer.
355 The Department of Revenue shall adopt a form that meets the
356 requirements of this paragraph. However, a petitioner is not
357 required to use the department's form to grant the
358 authorization.



152060

359 (d) The property appraiser or his or her authorized
360 representatives may be represented by an attorney in defending
361 the property appraiser's assessment or opposing an exemption and
362 may present testimony and other evidence.

363 (e) The property appraiser, each petitioner, and all
364 witnesses shall be required, upon the request of either party,
365 to testify under oath as administered by the chair ~~chairperson~~
366 of the board. Hearings shall be conducted in the manner
367 prescribed by rules of the department, which rules shall include
368 the right of cross-examination of any witness.

369 (f) ~~(b)~~ Nothing herein shall preclude an aggrieved taxpayer
370 from contesting his or her assessment in the manner provided by
371 s. 194.171, regardless of whether ~~or not~~ he or she has initiated
372 an action pursuant to s. 194.011.

373 (g) ~~(c)~~ The rules shall provide that no evidence shall be
374 considered by the board except when presented during the time
375 scheduled for the petitioner's hearing or at a time when the
376 petitioner has been given reasonable notice; that a verbatim
377 record of the proceedings shall be made, and proof of any
378 documentary evidence presented shall be preserved and made
379 available to the Department of Revenue, if requested; and that
380 further judicial proceedings shall be as provided in s. 194.036.

381 (h) ~~(d)~~ Notwithstanding the provisions of this subsection, a
382 ~~ne~~ petitioner may not present for consideration, and ~~nor may~~ a
383 board or special magistrate may not accept for consideration,
384 testimony or other evidentiary materials that were requested of
385 the petitioner in writing by the property appraiser of which the
386 petitioner had knowledge but ~~and~~ denied to the property
387 appraiser.



152060

388 (i)~~(e)~~ Chapter 120 does not apply to hearings of the value
389 adjustment board.

390 (j)~~(f)~~ An assessment may not be contested unless until a
391 return as required by s. 193.052 was timely ~~has been~~ filed. For
392 purposes of this paragraph, the term "timely filed" means filed
393 by the deadline established in s. 193.062 or before the
394 expiration of any extension granted under s. 193.063. If notice
395 is mailed pursuant to s. 193.073(1)(a), a complete return must
396 be submitted under s. 193.073(1)(a) for the assessment to be
397 contested.

398 (2) In each case, except if the complaint is withdrawn by
399 the petitioner or if the complaint is acknowledged as correct by
400 the property appraiser, the value adjustment board shall render
401 a written decision. All such decisions shall be issued within 20
402 calendar days after the last day the board is in session under
403 s. 194.032. The decision of the board must contain findings of
404 fact and conclusions of law and must include reasons for
405 upholding or overturning the determination of the property
406 appraiser. Findings of fact must be based on admitted evidence
407 or a lack thereof. If a special magistrate has been appointed,
408 the recommendations of the special magistrate shall be
409 considered by the board. The clerk, upon issuance of a decision,
410 shall, on a form provided by the Department of Revenue, notify
411 each taxpayer and the property appraiser of the decision of the
412 board. This notification shall be by first-class mail or by
413 electronic means if selected by the taxpayer on the originally
414 filed petition. If requested by the Department of Revenue, the
415 clerk shall provide to the department a copy of the decision or
416 information relating to the tax impact of the findings and



417 results of the board as described in s. 194.037 in the manner
418 and form requested.

419 Section 12. Subsection (1) of section 194.035, Florida
420 Statutes, is amended to read:

421 194.035 Special magistrates; property evaluators.—

422 (1) In counties having a population of more than 75,000,
423 the board shall appoint special magistrates for the purpose of
424 taking testimony and making recommendations to the board, which
425 recommendations the board may act upon without further hearing.
426 These special magistrates may not be elected or appointed
427 officials or employees of the county but shall be selected from
428 a list of those qualified individuals who are willing to serve
429 as special magistrates. Employees and elected or appointed
430 officials of a taxing jurisdiction or of the state may not serve
431 as special magistrates. The clerk of the board shall annually
432 notify such individuals or their professional associations to
433 make known to them that opportunities to serve as special
434 magistrates exist. The Department of Revenue shall provide a
435 list of qualified special magistrates to any county with a
436 population of 75,000 or less. Subject to appropriation, the
437 department shall reimburse counties with a population of 75,000
438 or less for payments made to special magistrates appointed for
439 the purpose of taking testimony and making recommendations to
440 the value adjustment board pursuant to this section. The
441 department shall establish a reasonable range for payments per
442 case to special magistrates based on such payments in other
443 counties. Requests for reimbursement of payments outside this
444 range shall be justified by the county. If the total of all
445 requests for reimbursement in any year exceeds the amount



446 available pursuant to this section, payments to all counties
447 shall be prorated accordingly. If a county having a population
448 less than 75,000 does not appoint a special magistrate to hear
449 each petition, the person or persons designated to hear
450 petitions before the value adjustment board or the attorney
451 appointed to advise the value adjustment board shall attend the
452 training provided pursuant to subsection (3), regardless of
453 whether the person would otherwise be required to attend, but
454 shall not be required to pay the tuition fee specified in
455 subsection (3). A special magistrate appointed to hear issues of
456 exemptions, ~~and~~ classifications, and determinations that a
457 change of ownership, a change of ownership or control, or a
458 qualifying improvement has occurred shall be a member of The
459 Florida Bar with no less than 5 years' experience in the area of
460 ad valorem taxation. A special magistrate appointed to hear
461 issues regarding the valuation of real estate shall be a state
462 certified real estate appraiser with not less than 5 years'
463 experience in real property valuation. A special magistrate
464 appointed to hear issues regarding the valuation of tangible
465 personal property shall be a designated member of a nationally
466 recognized appraiser's organization with not less than 5 years'
467 experience in tangible personal property valuation. A special
468 magistrate need not be a resident of the county in which he or
469 she serves. A special magistrate may not represent a person
470 before the board in any tax year during which he or she has
471 served that board as a special magistrate. Before appointing a
472 special magistrate, a value adjustment board shall verify the
473 special magistrate's qualifications. The value adjustment board
474 shall ensure that the selection of special magistrates is based



152060

475 solely upon the experience and qualifications of the special
476 magistrate and is not influenced by the property appraiser. The
477 special magistrate shall accurately and completely preserve all
478 testimony and, in making recommendations to the value adjustment
479 board, shall include proposed findings of fact, conclusions of
480 law, and reasons for upholding or overturning the determination
481 of the property appraiser. The expense of hearings before
482 magistrates and any compensation of special magistrates shall be
483 borne three-fifths by the board of county commissioners and two-
484 fifths by the school board. When appointing special magistrates
485 or when scheduling special magistrates for specific hearings,
486 the board, the board attorney, and the board clerk may not
487 consider the dollar amount or percentage of any assessment
488 reductions recommended by any special magistrate in the current
489 year or in any previous year.

490 Section 13. Paragraph (a) of subsection (4) and paragraph
491 (a) of subsection (5) of section 197.3632, Florida Statutes, are
492 amended to read:

493 197.3632 Uniform method for the levy, collection, and
494 enforcement of non-ad valorem assessments.—

495 (4) (a) A local government shall adopt a non-ad valorem
496 assessment roll at a public hearing held between January 1 and
497 September 15, or between January 1 and September 25 for any
498 county as defined in s. 125.011(1), if:

499 1. The non-ad valorem assessment is levied for the first
500 time;

501 2. The non-ad valorem assessment is increased beyond the
502 maximum rate authorized by law or judicial decree at the time of
503 initial imposition;



152060

504 3. The local government's boundaries have changed, unless
505 all newly affected property owners have provided written consent
506 for such assessment to the local governing board; or

507 4. There is a change in the purpose for such assessment or
508 in the use of the revenue generated by such assessment.

509 (5) (a) By September 15 of each year, or by September 25 for
510 any county as defined in s. 125.011(1), the chair of the local
511 governing board or his or her designee shall certify a non-ad
512 valorem assessment roll on compatible electronic medium to the
513 tax collector. The local government shall post the non-ad
514 valorem assessment for each parcel on the roll. The tax
515 collector shall not accept any such roll that is not certified
516 on compatible electronic medium and that does not contain the
517 posting of the non-ad valorem assessment for each parcel. It is
518 the responsibility of the local governing board that such roll
519 be free of errors and omissions. Alterations to such roll may be
520 made by the chair or his or her designee up to 10 days before
521 certification. If the tax collector discovers errors or
522 omissions on such roll, he or she may request the local
523 governing board to file a corrected roll or a correction of the
524 amount of any assessment.

525 Section 14. Effective June 30, 2016, notwithstanding the
526 expiration date in section 9 of chapter 2015-222, Laws of
527 Florida, and notwithstanding the amendment made by section 16 of
528 SB 1040, 2016 Regular Session, paragraph (e) of subsection (4)
529 of section 1011.62, Florida Statutes, as amended by section 7 of
530 chapter 2015-222, Laws of Florida, is reenacted and amended to
531 read:

532 1011.62 Funds for operation of schools.—If the annual



152060

533 allocation from the Florida Education Finance Program to each
534 district for operation of schools is not determined in the
535 annual appropriations act or the substantive bill implementing
536 the annual appropriations act, it shall be determined as
537 follows:

538 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The
539 Legislature shall prescribe the aggregate required local effort
540 for all school districts collectively as an item in the General
541 Appropriations Act for each fiscal year. The amount that each
542 district shall provide annually toward the cost of the Florida
543 Education Finance Program for kindergarten through grade 12
544 programs shall be calculated as follows:

545 (e) *Prior period funding adjustment millage.*—

546 1. ~~There shall be~~ An additional millage to be known as the
547 Prior Period Funding Adjustment Millage shall be levied by a
548 school district if the prior period unrealized required local
549 effort funds are greater than zero. The Commissioner of
550 Education shall calculate the amount of the prior period
551 unrealized required local effort funds as specified in
552 subparagraph 2. and the millage required to generate that amount
553 as specified in this subparagraph. The Prior Period Funding
554 Adjustment Millage shall be the quotient of the prior period
555 unrealized required local effort funds divided by the current
556 year taxable value certified to the Commissioner of Education
557 pursuant to sub-subparagraph (a)1.a. This levy shall be in
558 addition to the required local effort millage certified pursuant
559 to this subsection. Such millage shall not affect the
560 calculation of the current year's required local effort, and the
561 funds generated by such levy shall not be included in the



152060

562 district's Florida Education Finance Program allocation for that
563 fiscal year. For purposes of the millage to be included on the
564 Notice of Proposed Taxes, the Commissioner of Education shall
565 adjust the required local effort millage computed pursuant to
566 paragraph (a) as adjusted by paragraph (b) for the current year
567 for any district that levies a Prior Period Funding Adjustment
568 Millage to include all Prior Period Funding Adjustment Millage.
569 For the purpose of this paragraph, ~~there shall be~~ a Prior Period
570 Funding Adjustment Millage shall be levied for each year
571 certified by the Department of Revenue pursuant to sub-
572 subparagraph (a)2.a. since the previous year certification and
573 for which the calculation in sub-subparagraph 2.b. is greater
574 than zero.

575 2.a. As used in this subparagraph, the term:

576 (I) "Prior year" means a year certified under sub-
577 subparagraph (a)2.a.

578 (II) "Preliminary taxable value" means:

579 (A) If the prior year is the 2009-2010 fiscal year or
580 later, the taxable value certified to the Commissioner of
581 Education pursuant to sub-subparagraph (a)1.a.

582 (B) If the prior year is the 2008-2009 fiscal year or
583 earlier, the taxable value certified pursuant to the final
584 calculation as specified in former paragraph (b) as that
585 paragraph existed in the prior year.

586 (III) "Final taxable value" means the district's taxable
587 value as certified by the property appraiser pursuant to s.
588 193.122(2) or (3), if applicable. This is the certification that
589 reflects all final administrative actions of the value
590 adjustment board.



591 b. For purposes of this subsection and with respect to each
592 year certified pursuant to sub-subparagraph (a)2.a., if the
593 district's prior year preliminary taxable value is greater than
594 the district's prior year final taxable value, the prior period
595 unrealized required local effort funds are the difference
596 between the district's prior year preliminary taxable value and
597 the district's prior year final taxable value, multiplied by the
598 prior year district required local effort millage. If the
599 district's prior year preliminary taxable value is less than the
600 district's prior year final taxable value, the prior period
601 unrealized required local effort funds are zero.

602 c. ~~For the 2015-2016 fiscal year only,~~ If a district's
603 prior period unrealized required local effort funds and prior
604 period district required local effort millage cannot be
605 determined because such district's final taxable value has not
606 yet been certified pursuant to s. 193.122(2) or (3), ~~for the~~
607 ~~2015 tax levy,~~ the Prior Period Funding Adjustment Millage for
608 such fiscal year shall be levied, if not previously levied, ~~in~~
609 ~~2015~~ in an amount equal to 75 percent of such district's most
610 recent unrealized required local effort for which a Prior Period
611 Funding Adjustment Millage was determined as provided in this
612 section. Upon certification of the final taxable value in
613 accordance with s. 193.122(2) or (3) for a the 2012, 2013, or
614 2014 tax roll rolls for which a 75 percent Prior Period Funding
615 Adjustment Millage was levied in accordance with s. 193.122(2)
616 ~~or (3),~~ the next Prior Period Funding Adjustment Millage ~~levied~~
617 ~~in 2015 and 2016~~ shall be adjusted to include any shortfall or
618 surplus in the prior period unrealized required local effort
619 funds that would have been levied ~~in 2014 or 2015,~~ had the



152060

620 district's final taxable value been certified pursuant to s.
621 193.122(2) or (3) ~~for the 2014 or 2015 tax levy~~. If this
622 adjustment is made for a surplus, the reduction in prior period
623 millage may not exceed the prior period funding adjustment
624 millage calculated pursuant to subparagraph 1. and sub-
625 subparagraphs a. and b., or pursuant to this sub-subparagraph,
626 whichever is applicable, and any additional reduction shall be
627 carried forward to the subsequent fiscal year.

628 Section 15. Subsections (4) and (5) of rule 12D-9.019,
629 Florida Administrative Code, relating to scheduling and notice
630 of a hearing of the Department of Revenue, are repealed, and the
631 Department of State shall update the Florida Administrative Code
632 to remove those subsections of the rule.

633 Section 16. The Legislature finds that this act fulfills an
634 important state interest.

635 Section 17. Except as otherwise expressly provided in this
636 act, and except for this section, which shall take effect June
637 30, 2016, this act shall take effect July 1, 2016.

638
639 ===== T I T L E A M E N D M E N T =====

640 And the title is amended as follows:

641 Delete everything before the enacting clause
642 and insert:

643 A bill to be entitled
644 An act relating to ad valorem taxation; amending s.
645 192.0105, F.S.; conforming provisions to changes made
646 by the act; amending s. 193.073, F.S.; revising
647 procedures for the revision of an erroneous or
648 incomplete personal property tax return; amending s.



649 193.122, F.S.; specifying deadlines for value
650 adjustment boards to complete certain hearings and
651 final assessment roll certifications; providing
652 exceptions; providing applicability; amending ss.
653 193.155, 193.1554, and 193.1555, F.S.; requiring a
654 property appraiser to serve a notice of intent to
655 record a notice of tax lien under certain
656 circumstances; requiring certain taxpayers to be given
657 a specified timeframe to pay taxes, penalties, and
658 interest to avoid the filing of a lien; prohibiting
659 the assessment of penalties and interest under certain
660 circumstances; amending s. 194.011, F.S.; revising the
661 procedures for filing petitions to the value
662 adjustment board; providing applicability as to the
663 confidentiality of certain taxpayer information;
664 amending s. 194.014, F.S.; revising the entities
665 authorized to determine under certain circumstances
666 that a petitioner owes ad valorem taxes or is owed a
667 refund of overpaid taxes; revising the rate at which
668 interest accrues on unpaid and overpaid ad valorem
669 taxes; defining the term "bank prime loan rate";
670 amending s. 194.032, F.S.; revising the purposes for
671 which a value adjustment board may meet; revising
672 requirements for the provision of property record
673 cards to a petitioner for certain hearings; requiring
674 the petitioner or property appraiser to show good
675 cause to reschedule a hearing related to an
676 assessment; defining the term "good cause"; amending
677 s. 194.034, F.S.; revising requirements for an entity



678 that may represent a taxpayer before the value
679 adjustment board; requiring the Department of Revenue
680 to adopt certain forms; prohibiting a taxpayer from
681 contesting an assessment unless the return was timely
682 filed; defining the term "timely filed"; revising
683 provisions relating to findings of fact; amending s.
684 194.035, F.S.; specifying that certain petitions must
685 be heard by a special magistrate; prohibiting
686 consideration of assessment reductions recommended in
687 previous hearings by special magistrates when
688 appointing or when scheduling a special magistrate;
689 amending s. 197.3632, F.S.; extending the dates for
690 certain counties to adopt or certify non-ad valorem
691 assessment rolls; reenacting and amending s.
692 1011.62(4)(e), F.S.; revising the time period for
693 requirements and calculations applicable to the levy
694 and adjustment of the Prior Period Funding Adjustment
695 Millage before and after certification of the
696 district's final taxable value; repealing certain
697 provisions of a rule adopted by the Department of
698 Revenue; providing a finding of important state
699 interest; providing effective dates.