

By Senator Artiles

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1 A bill to be entitled
2 An act relating to property taxes; amending s. 95.18,
3 F.S.; providing that a possessor of real property for
4 7 years must pay all delinquent taxes prior to
5 claiming adverse possession; amending s. 192.0105,
6 F.S.; conforming a cross-reference; amending s.
7 193.122, F.S.; revising the time period that certain
8 appeals of property assessments may be made; amending
9 ss. 193.155, 193.703, 196.011, 196.075, and 196.161,
10 F.S.; providing criteria under which a property
11 appraiser may waive unpaid penalties and interest for
12 improper nonpayment or reduction payment of ad valorem
13 taxes by certain property owners claiming a homestead
14 exemption; amending s. 194.011, F.S.; providing that
15 certain unit owners must opt in, rather than opt out,
16 of a certain joint petition before the value
17 adjustment board; providing circumstances and
18 timeframes under which a person may file a petition
19 late to a value adjustment board; defining the term
20 "good cause"; amending s. 194.032, F.S.; specifying
21 situations under which the term "good cause" does not
22 apply in rescheduling a hearing before a value
23 adjustment board; amending s. 194.035, F.S.;
24 specifying the circumstances under which a special
25 magistrate's appraisal may not be submitted as
26 evidence to a value adjustment board; amending s.
27 194.036, F.S.; specifying how an assessment limitation
28 must be corrected in situations where a property
29 appraiser appeals the decision of the value adjustment
30 board; amending s. 194.171, F.S.; specifying the
31 timeframe under which counterclaims of certain appeals
32 of tax assessments may be made; amending s. 196.183,

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33 F.S.; revising a provision authorizing a property
34 appraiser to exempt certain tangible personal property
35 from ad valorem taxation without filing an initial
36 return; amending s. 197.3632, F.S.; providing
37 requirements for a local government's mailed notice of
38 certain public hearings in lieu of publishing the
39 notice in a newspaper; amending s. 200.069, F.S.;
40 requiring property appraisers to include only certain
41 statements in certain mailed notices; providing an
42 effective date.

43
44 Be It Enacted by the Legislature of the State of Florida:

45
46 Section 1. Subsection (1) of section 95.18, Florida
47 Statutes, is amended to read:

48 95.18 Real property actions; adverse possession without
49 color of title.—

50 (1) When a ~~the~~ possessor has been in actual continued
51 possession of real property for 7 years under a claim of title
52 exclusive of any other right, but not founded on a written
53 instrument, judgment, or decree, or when those under whom the
54 possessor claims meet these criteria, the property actually
55 possessed is held adversely if the person claiming adverse
56 possession:

57 (a) Paid, subject to s. 197.3335, all delinquent
58 ~~outstanding~~ taxes and matured installments of special
59 improvement liens levied against the property by the state,
60 county, and municipality within 1 year after entering into
61 possession;

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62 (b) Made a return, as required under subsection (3), of the
63 property by proper legal description to the property appraiser
64 of the county where it is located within 30 days after complying
65 with paragraph (a); and

66 (c) Has subsequently paid, subject to s. 197.3335, all
67 taxes and matured installments of special improvement liens
68 levied against the property by the state, county, and
69 municipality for all remaining years necessary to establish a
70 claim of adverse possession.

71 Section 2. Paragraph (i) of subsection (2) of section
72 192.0105, Florida Statutes, is amended to read:

73 192.0105 Taxpayer rights.—There is created a Florida
74 Taxpayer's Bill of Rights for property taxes and assessments to
75 guarantee that the rights, privacy, and property of the
76 taxpayers of this state are adequately safeguarded and protected
77 during tax levy, assessment, collection, and enforcement
78 processes administered under the revenue laws of this state. The
79 Taxpayer's Bill of Rights compiles, in one document, brief but
80 comprehensive statements that summarize the rights and
81 obligations of the property appraisers, tax collectors, clerks
82 of the court, local governing boards, the Department of Revenue,
83 and taxpayers. Additional rights afforded to payors of taxes and
84 assessments imposed under the revenue laws of this state are
85 provided in s. 213.015. The rights afforded taxpayers to assure
86 that their privacy and property are safeguarded and protected
87 during tax levy, assessment, and collection are available only
88 insofar as they are implemented in other parts of the Florida
89 Statutes or rules of the Department of Revenue. The rights so
90 guaranteed to state taxpayers in the Florida Statutes and the

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91 departmental rules include:

92 (2) THE RIGHT TO DUE PROCESS.—

93 (i) The right to bring action in circuit court to contest a
94 tax assessment or appeal value adjustment board decisions to
95 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
96 and (3) ~~(2)~~, 194.171, 196.151, and 197.2425).

97 Section 3. Subsection (4) of section 193.122, Florida
98 Statutes, is amended to read:

99 193.122 Certificates of value adjustment board and property
100 appraiser; extensions on the assessment rolls.—

101 (4) An appeal of a value adjustment board decision pursuant
102 to s. 194.036(1)(a) or (b) by the property appraiser shall be
103 filed prior to extension of the tax roll under subsection (2)
104 or, if the roll was extended pursuant to s. 197.323, within the
105 time period provided in s. 194.171(2) ~~30 days of recertification~~
106 ~~under subsection (3)~~. The roll may be certified by the property
107 appraiser prior to an appeal being filed pursuant to s.
108 194.036(1)(c), but such appeal shall be filed within 20 days
109 after receipt of the decision of the department relative to
110 further judicial proceedings.

111 Section 4. Subsection (10) of section 193.155, Florida
112 Statutes, is amended to read:

113 193.155 Homestead assessments.—Homestead property shall be
114 assessed at just value as of January 1, 1994. Property receiving
115 the homestead exemption after January 1, 1994, shall be assessed
116 at just value as of January 1 of the year in which the property
117 receives the exemption unless the provisions of subsection (8)
118 apply.

119 (10) (a) If the property appraiser determines that for any

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120 year or years within the prior 10 years a person who was not
121 entitled to the homestead property assessment limitation granted
122 under this section was granted the homestead property assessment
123 limitation, the property appraiser making such determination
124 shall serve upon the owner a notice of intent to record in the
125 public records of the county a notice of tax lien against any
126 property owned by that person in the county, and such property
127 must be identified in the notice of tax lien. Such property that
128 is situated in this state is subject to the unpaid taxes, plus a
129 penalty of 50 percent of the unpaid taxes for each year and 15
130 percent interest per annum. However, when a person entitled to
131 exemption pursuant to s. 196.031 inadvertently receives the
132 limitation pursuant to this section following a change of
133 ownership, the assessment of such property must be corrected as
134 provided in paragraph (9) (a), and the person need not pay the
135 unpaid taxes, penalties, or interest. The property appraiser may
136 waive the unpaid penalties and interest upon good cause shown
137 and after determining that:

138 1. There was no intent to illegally avoid the payment of
139 lawful taxes.

140 2. There was no benefit to the property owner.

141 (b) If the property appraiser improperly grants the
142 property assessment limitation as a result of a clerical mistake
143 or an omission, the person or entity improperly receiving the
144 property assessment limitation may not be assessed a penalty or
145 interest.

146 (c) Before a lien may be filed, the person or entity so
147 notified must be given 30 days to pay the taxes and any
148 applicable penalties and interest. ~~If the property appraiser~~

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149 ~~improperly grants the property assessment limitation as a result~~
150 ~~of a clerical mistake or an omission, the person or entity~~
151 ~~improperly receiving the property assessment limitation may not~~
152 ~~be assessed a penalty or interest.~~

153 Section 5. Subsection (7) of section 193.703, Florida
154 Statutes, is amended to read:

155 193.703 Reduction in assessment for living quarters of
156 parents or grandparents.—

157 (7) (a) If the property appraiser determines that for any
158 year within the previous 10 years a property owner who was not
159 entitled to a reduction in assessed value under this section was
160 granted such reduction, the property appraiser shall serve on
161 the owner a notice of intent to record in the public records of
162 the county a notice of tax lien against any property owned by
163 that person in the county, and that property must be identified
164 in the notice of tax lien. Any property that is owned by that
165 person and is situated in this state is subject to the taxes
166 exempted by the improper reduction, plus a penalty of 50 percent
167 of the unpaid taxes for each year and interest at a rate of 15
168 percent per annum. The property appraiser may waive the unpaid
169 penalties and interest upon good cause shown and after
170 determining that:

171 1. There was no intent to illegally avoid the payment of
172 lawful taxes.

173 2. There was no benefit to the property owner.

174 (b) However, if a reduction is improperly granted due to a
175 clerical mistake or an omission by the property appraiser, the
176 person who improperly received the reduction may not be assessed
177 a penalty or interest.

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178 (c) Before such lien may be filed, the owner must be given
179 30 days within which to pay the taxes, penalties, and interest.
180 Such lien is subject to s. 196.161(3).

181 Section 6. Paragraph (e) of subsection (3) of section
182 194.011, Florida Statutes, is amended, present paragraph (h) of
183 that subsection is redesignated as paragraph (i), and a new
184 paragraph (h) is added to that subsection, to read:

185 194.011 Assessment notice; objections to assessments.—

186 (3) A petition to the value adjustment board must be in
187 substantially the form prescribed by the department.
188 Notwithstanding s. 195.022, a county officer may not refuse to
189 accept a form provided by the department for this purpose if the
190 taxpayer chooses to use it. A petition to the value adjustment
191 board must be signed by the taxpayer or be accompanied at the
192 time of filing by the taxpayer's written authorization or power
193 of attorney, unless the person filing the petition is listed in
194 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
195 petition with a value adjustment board without the taxpayer's
196 signature or written authorization by certifying under penalty
197 of perjury that he or she has authorization to file the petition
198 on behalf of the taxpayer. If a taxpayer notifies the value
199 adjustment board that a petition has been filed for the
200 taxpayer's property without his or her consent, the value
201 adjustment board may require the person filing the petition to
202 provide written authorization from the taxpayer authorizing the
203 person to proceed with the appeal before a hearing is held. If
204 the value adjustment board finds that a person listed in s.
205 194.034(1) (a) willfully and knowingly filed a petition that was
206 not authorized by the taxpayer, the value adjustment board shall

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207 require such person to provide the taxpayer's written
208 authorization for representation to the value adjustment board
209 clerk before any petition filed by that person is heard, for 1
210 year after imposition of such requirement by the value
211 adjustment board. A power of attorney or written authorization
212 is valid for 1 assessment year, and a new power of attorney or
213 written authorization by the taxpayer is required for each
214 subsequent assessment year. A petition shall also describe the
215 property by parcel number and shall be filed as follows:

216 (e) A condominium association, cooperative association, or
217 any homeowners' association as defined in s. 723.075, with
218 approval of its board of administration or directors, may file
219 with the value adjustment board a single joint petition on
220 behalf of any association members who own parcels of property
221 which the property appraiser determines are substantially
222 similar with respect to location, proximity to amenities, number
223 of rooms, living area, and condition. The condominium
224 association, cooperative association, or homeowners' association
225 as defined in s. 723.075 shall provide the unit owners with
226 notice of its intent to petition the value adjustment board and
227 shall provide at least 20 days for a unit owner to elect, in
228 writing, that his or her unit ~~not~~ be included in the petition.

229 (h) For good cause shown, a person may file a petition late
230 if the county has voted favorably to extend the roll under s.
231 197.323(1). As used in this paragraph, "good cause" means
232 circumstances beyond the control of the person seeking to file
233 the petition late. Late filed petitions must be filed within 30
234 days after the 25th day following the mailing of the notice by
235 the property appraiser.

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236 Section 7. Paragraph (a) of subsection (2) of section
237 194.032, Florida Statutes, is amended to read:

238 194.032 Hearing purposes; timetable.—

239 (2) (a) The clerk of the governing body of the county shall
240 prepare a schedule of appearances before the board based on
241 petitions timely filed with him or her. The clerk shall notify
242 each petitioner of the scheduled time of his or her appearance
243 at least 25 calendar days before the day of the scheduled
244 appearance. The notice must indicate whether the petition has
245 been scheduled to be heard at a particular time or during a
246 block of time. If the petition has been scheduled to be heard
247 within a block of time, the beginning and ending of that block
248 of time must be indicated on the notice; however, as provided in
249 paragraph (b), a petitioner may not be required to wait for more
250 than a reasonable time, not to exceed 2 hours, after the
251 beginning of the block of time. The property appraiser must
252 provide a copy of the property record card containing
253 information relevant to the computation of the current
254 assessment, with confidential information redacted, to the
255 petitioner upon receipt of the petition from the clerk
256 regardless of whether the petitioner initiates evidence
257 exchange, unless the property record card is available online
258 from the property appraiser, in which case the property
259 appraiser must notify the petitioner that the property record
260 card is available online. The petitioner and the property
261 appraiser may each reschedule the hearing a single time for good
262 cause. As used in this paragraph, the term "good cause" means
263 circumstances beyond the control of the person seeking to
264 reschedule the hearing which reasonably prevent the party from

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265 having adequate representation at the hearing. Good cause does
266 not include being scheduled in different jurisdictions at the
267 same time or date. If the hearing is rescheduled by the
268 petitioner or the property appraiser, the clerk shall notify the
269 petitioner of the rescheduled time of his or her appearance at
270 least 15 calendar days before the day of the rescheduled
271 appearance, unless this notice is waived by both parties.

272 Section 8. Subsection (1) of section 194.035, Florida
273 Statutes, is amended to read:

274 194.035 Special magistrates; property evaluators.—

275 (1) In counties having a population of more than 75,000,
276 the board shall appoint special magistrates for the purpose of
277 taking testimony and making recommendations to the board, which
278 recommendations the board may act upon without further hearing.
279 These special magistrates may not be elected or appointed
280 officials or employees of the county but shall be selected from
281 a list of those qualified individuals who are willing to serve
282 as special magistrates. Employees and elected or appointed
283 officials of a taxing jurisdiction or of the state may not serve
284 as special magistrates. The clerk of the board shall annually
285 notify such individuals or their professional associations to
286 make known to them that opportunities to serve as special
287 magistrates exist. The Department of Revenue shall provide a
288 list of qualified special magistrates to any county with a
289 population of 75,000 or less. Subject to appropriation, the
290 department shall reimburse counties with a population of 75,000
291 or less for payments made to special magistrates appointed for
292 the purpose of taking testimony and making recommendations to
293 the value adjustment board pursuant to this section. The

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294 department shall establish a reasonable range for payments per
295 case to special magistrates based on such payments in other
296 counties. Requests for reimbursement of payments outside this
297 range shall be justified by the county. If the total of all
298 requests for reimbursement in any year exceeds the amount
299 available pursuant to this section, payments to all counties
300 shall be prorated accordingly. If a county having a population
301 less than 75,000 does not appoint a special magistrate to hear
302 each petition, the person or persons designated to hear
303 petitions before the value adjustment board or the attorney
304 appointed to advise the value adjustment board shall attend the
305 training provided pursuant to subsection (3), regardless of
306 whether the person would otherwise be required to attend, but
307 shall not be required to pay the tuition fee specified in
308 subsection (3). A special magistrate appointed to hear issues of
309 exemptions, classifications, and determinations that a change of
310 ownership, a change of ownership or control, or a qualifying
311 improvement has occurred shall be a member of The Florida Bar
312 with no less than 5 years' experience in the area of ad valorem
313 taxation. A special magistrate appointed to hear issues
314 regarding the valuation of real estate shall be a state
315 certified real estate appraiser with not less than 5 years'
316 experience in real property valuation. A special magistrate
317 appointed to hear issues regarding the valuation of tangible
318 personal property shall be a designated member of a nationally
319 recognized appraiser's organization with not less than 5 years'
320 experience in tangible personal property valuation. A special
321 magistrate need not be a resident of the county in which he or
322 she serves. A special magistrate may not represent a person

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323 before the board in any tax year during which he or she has
324 served that board as a special magistrate. An appraisal
325 performed by a special magistrate may not be submitted as
326 evidence to the value adjustment board in any tax year during
327 which he or she has served that board as a special magistrate.
328 Before appointing a special magistrate, a value adjustment board
329 shall verify the special magistrate's qualifications. The value
330 adjustment board shall ensure that the selection of special
331 magistrates is based solely upon the experience and
332 qualifications of the special magistrate and is not influenced
333 by the property appraiser. The special magistrate shall
334 accurately and completely preserve all testimony and, in making
335 recommendations to the value adjustment board, shall include
336 proposed findings of fact, conclusions of law, and reasons for
337 upholding or overturning the determination of the property
338 appraiser. The expense of hearings before magistrates and any
339 compensation of special magistrates shall be borne three-fifths
340 by the board of county commissioners and two-fifths by the
341 school board. When appointing special magistrates or when
342 scheduling special magistrates for specific hearings, the board,
343 the board attorney, and the board clerk may not consider the
344 dollar amount or percentage of any assessment reductions
345 recommended by any special magistrate in the current year or in
346 any previous year.

347 Section 9. Present subsections (2) and (3) of section
348 194.036, Florida Statutes, are renumbered as subsections (3) and
349 (4), respectively, and a new subsection (2) is added to that
350 section, to read:

351 194.036 Appeals.—Appeals of the decisions of the board

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352 shall be as follows:

353 (2) If the property appraiser appeals the decision of the
354 board as set forth in subsection (1), the assessment limitation
355 in the following year may not be based on the decision by the
356 value adjustment board but shall be the initial assessment. Once
357 the court issues its order, the assessment limitation must be
358 recalculated and corrected as set forth in the court order for
359 all subsequent years.

360 Section 10. Subsection (2) of section 194.171, Florida
361 Statutes, is amended to read:

362 194.171 Circuit court to have original jurisdiction in tax
363 cases.—

364 (2) No action shall be brought to contest a tax assessment
365 after 60 days from the date the assessment being contested is
366 certified for collection under s. 193.122(2), or after 60 days
367 from the date a decision is rendered concerning such assessment
368 by the value adjustment board if a petition contesting the
369 assessment had not received final action by the value adjustment
370 board prior to extension of the roll under s. 197.323. If an
371 appeal is filed under this section, each party has 30 days from
372 the date of the original complaint to file a counterclaim.

373 Section 11. Paragraph (a) of subsection (9) of section
374 196.011, Florida Statutes, is amended to read:

375 196.011 Annual application required for exemption.—

376 (9) (a) A county may, at the request of the property
377 appraiser and by a majority vote of its governing body, waive
378 the requirement that an annual application or statement be made
379 for exemption of property within the county after an initial
380 application is made and the exemption granted. The waiver under

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381 this subsection of the annual application or statement
382 requirement applies to all exemptions under this chapter except
383 the exemption under s. 196.1995. Notwithstanding such waiver,
384 refiling of an application or statement shall be required when
385 any property granted an exemption is sold or otherwise disposed
386 of, when the ownership changes in any manner, when the applicant
387 for homestead exemption ceases to use the property as his or her
388 homestead, or when the status of the owner changes so as to
389 change the exempt status of the property. In its deliberations
390 on whether to waive the annual application or statement
391 requirement, the governing body shall consider the possibility
392 of fraudulent exemption claims which may occur due to the waiver
393 of the annual application requirement. The owner of any property
394 granted an exemption who is not required to file an annual
395 application or statement shall notify the property appraiser
396 promptly whenever the use of the property or the status or
397 condition of the owner changes so as to change the exempt status
398 of the property. If any property owner fails to so notify the
399 property appraiser and the property appraiser determines that
400 for any year within the prior 10 years the owner was not
401 entitled to receive such exemption, the owner of the property is
402 subject to the taxes exempted as a result of such failure plus
403 15 percent interest per annum and a penalty of 50 percent of the
404 taxes exempted. Except for homestead exemptions controlled by s.
405 196.161, the property appraiser making such determination shall
406 record in the public records of the county a notice of tax lien
407 against any property owned by that person or entity in the
408 county, and such property must be identified in the notice of
409 tax lien. Such property is subject to the payment of all taxes

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410 and penalties. Such lien when filed shall attach to any
411 property, identified in the notice of tax lien, owned by the
412 person who illegally or improperly received the exemption. If
413 such person no longer owns property in that county but owns
414 property in some other county or counties in the state, the
415 property appraiser shall record a notice of tax lien in such
416 other county or counties, identifying the property owned by such
417 person or entity in such county or counties, and it shall become
418 a lien against such property in such county or counties. The
419 property appraiser may waive the unpaid penalties and interest
420 upon good cause shown and after determining that:

421 1. There was no intent to illegally avoid the payment of
422 lawful taxes.

423 2. There was no benefit to the property owner.

424 Section 12. Subsection (9) of section 196.075, Florida
425 Statutes, is amended to read:

426 196.075 Additional homestead exemption for persons 65 and
427 older.—

428 (9) (a) If the property appraiser determines that for any
429 year within the immediately previous 10 years a person who was
430 not entitled to the additional homestead exemption under this
431 section was granted such an exemption, the property appraiser
432 shall serve upon the owner a notice of intent to record in the
433 public records of the county a notice of tax lien against any
434 property owned by that person in the county, and that property
435 must be identified in the notice of tax lien. Any property that
436 is owned by the taxpayer and is situated in this state is
437 subject to the taxes exempted by the improper homestead
438 exemption, plus a penalty of 50 percent of the unpaid taxes for

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439 each year and interest at a rate of 15 percent per annum. The
440 property appraiser may waive the unpaid penalties and interest
441 upon good cause shown and after determining that:

442 1. There was no intent to illegally avoid the payment of
443 lawful taxes.

444 2. There was no benefit to the property owner.

445 (b) However, if such an exemption is improperly granted as
446 a result of a clerical mistake or an omission by the property
447 appraiser, the person who improperly received the exemption may
448 not be assessed a penalty and interest.

449 (c) Before any such lien may be filed, the owner must be
450 given 30 days within which to pay the taxes, penalties, and
451 interest. Such a lien is subject to the procedures and
452 provisions set forth in s. 196.161(3).

453 Section 13. Subsection (1) of section 196.161, Florida
454 Statutes, is amended to read:

455 196.161 Homestead exemptions; lien imposed on property of
456 person claiming exemption although not a permanent resident.—

457 (1) (a) When the estate of any person is being probated or
458 administered in another state under an allegation that such
459 person was a resident of that state and the estate of such
460 person contains real property situate in this state upon which
461 homestead exemption has been allowed pursuant to s. 196.031 for
462 any year or years within 10 years immediately prior to the death
463 of the deceased, then within 3 years after the death of such
464 person the property appraiser of the county where the real
465 property is located shall, upon knowledge of such fact, record a
466 notice of tax lien against the property among the public records
467 of that county, and the property shall be subject to the payment

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468 of all taxes exempt thereunder, a penalty of 50 percent of the
469 unpaid taxes for each year, plus 15 percent interest per year,
470 unless the circuit court having jurisdiction over the ancillary
471 administration in this state determines that the decedent was a
472 permanent resident of this state during the year or years an
473 exemption was allowed, whereupon the lien shall not be filed or,
474 if filed, shall be canceled of record by the property appraiser
475 of the county where the real estate is located.

476 (b) In addition, upon determination by the property
477 appraiser that for any year or years within the prior 10 years a
478 person who was not entitled to a homestead exemption was granted
479 a homestead exemption from ad valorem taxes, it shall be the
480 duty of the property appraiser making such determination to
481 serve upon the owner a notice of intent to record in the public
482 records of the county a notice of tax lien against any property
483 owned by that person in the county, and such property shall be
484 identified in the notice of tax lien. Such property which is
485 situated in this state shall be subject to the taxes exempted
486 thereby, plus a penalty of 50 percent of the unpaid taxes for
487 each year and 15 percent interest per annum. The property
488 appraiser may waive the unpaid penalties and interest upon good
489 cause shown and after determining that:

490 1. There was no intent by the property owner to illegally
491 avoid the payment of lawful taxes.

492 2. There was no benefit to the property owner.

493 (c) However, if a homestead exemption is improperly granted
494 as a result of a clerical mistake or an omission by the property
495 appraiser, the person improperly receiving the exemption may
496 ~~shall~~ not be assessed penalty and interest.

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497 (d) Before any such lien may be filed, the owner so
498 notified must be given 30 days to pay the taxes, penalties, and
499 interest.

500 Section 14. Subsection (4) of section 196.183, Florida
501 Statutes, is amended to read:

502 196.183 Exemption for tangible personal property.—

503 (4) Owners of property ~~previously~~ assessed by the property
504 appraiser without a return being filed may, at the option of the
505 property appraiser, qualify for the exemption under this section
506 without filing an initial return.

507 Section 15. Paragraph (b) of subsection (4) of section
508 197.3632, Florida Statutes, is amended to read:

509 197.3632 Uniform method for the levy, collection, and
510 enforcement of non-ad valorem assessments.—

511 (4)

512 (b) At least 20 days prior to the public hearing, the local
513 government shall notice the hearing by first-class United States
514 mail and by publication in a newspaper generally circulated
515 within each county contained in the boundaries of the local
516 government. The notice by mail shall be sent to each person
517 owning property subject to the assessment and shall include the
518 following information: the purpose of the assessment; the total
519 amount to be levied against each parcel; the unit of measurement
520 to be applied against each parcel to determine the assessment;
521 the number of such units contained within each parcel; the total
522 revenue the local government will collect by the assessment; a
523 statement that failure to pay the assessment will cause a tax
524 certificate to be issued against the property which may result
525 in a loss of title; a statement that all affected property

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526 owners have a right to appear at the hearing and to file written
527 objections with the local governing board within 20 days of the
528 notice; and the date, time, and place of the hearing. However,
529 notice by mail shall not be required if notice by mail is
530 otherwise required by general or special law governing a taxing
531 authority and such notice is served at least 30 days prior to
532 the authority's public hearing on adoption of a new or amended
533 non-ad valorem assessment roll. The published notice shall
534 contain at least the following information: the name of the
535 local governing board; a geographic depiction of the property
536 subject to the assessment; the proposed schedule of the
537 assessment; the fact that the assessment will be collected by
538 the tax collector; and a statement that all affected property
539 owners have the right to appear at the public hearing and the
540 right to file written objections within 20 days of the
541 publication of the notice. In lieu of publishing notice in a
542 newspaper, the local government may include, in the notice by
543 mail, the name of the local government board, the date and
544 location of the public hearing, and an easily accessible website
545 address that contains the additional information otherwise
546 required to be given in the notice by mail.

547 Section 16. Section 200.069, Florida Statutes, is amended
548 to read:

549 200.069 Notice of proposed property taxes and non-ad
550 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
551 appraiser, in the name of the taxing authorities and local
552 governing boards levying non-ad valorem assessments within his
553 or her jurisdiction and at the expense of the county, shall
554 prepare and deliver by first-class mail to each taxpayer to be

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555 listed on the current year's assessment roll a notice of
556 proposed property taxes, which notice shall contain the elements
557 and use the format provided in the following form.
558 Notwithstanding the provisions of s. 195.022, no county officer
559 shall use a form other than that provided herein. The Department
560 of Revenue may adjust the spacing and placement on the form of
561 the elements listed in this section as it considers necessary
562 based on changes in conditions necessitated by various taxing
563 authorities. If the elements are in the order listed, the
564 placement of the listed columns may be varied at the discretion
565 and expense of the property appraiser, and the property
566 appraiser may use printing technology and devices to complete
567 the form, the spacing, and the placement of the information in
568 the columns. In addition, the property appraiser may only
569 include in the mailing of the notice of ad valorem taxes and
570 non-ad valorem assessments additional statements explaining any
571 item on the notice. A county officer may use a form other than
572 that provided by the department for purposes of this part, but
573 only if his or her office pays the related expenses and he or
574 she obtains prior written permission from the executive director
575 of the department; however, a county officer may not use a form
576 the substantive content of which is at variance with the form
577 prescribed by the department. The county officer may continue to
578 use such an approved form until the law that specifies the form
579 is amended or repealed or until the officer receives written
580 disapproval from the executive director.

581 (1) The first page of the notice shall read:

582 NOTICE OF PROPOSED PROPERTY TAXES

583 DO NOT PAY—THIS IS NOT A BILL

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584 The taxing authorities which levy property taxes against
585 your property will soon hold PUBLIC HEARINGS to adopt budgets
586 and tax rates for the next year.

587 The purpose of these PUBLIC HEARINGS is to receive opinions
588 from the general public and to answer questions on the proposed
589 tax change and budget PRIOR TO TAKING FINAL ACTION.

590 Each taxing authority may AMEND OR ALTER its proposals at
591 the hearing.

592 (2) (a) The notice shall include a brief legal description
593 of the property, the name and mailing address of the owner of
594 record, and the tax information applicable to the specific
595 parcel in question. The information shall be in columnar form.
596 There shall be seven column headings which shall read: "Taxing
597 Authority," "Your Property Taxes Last Year," "Last Year's
598 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
599 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
600 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
601 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
602 and Budget Will Be Held:."

603 (b) As used in this section, the term "last year's adjusted
604 tax rate" means the rolled-back rate calculated pursuant to s.
605 200.065(1).

606 (3) There shall be under each column heading an entry for
607 the county; the school district levy required pursuant to s.
608 1011.60(6); other operating school levies; the municipality or
609 municipal service taxing unit or units in which the parcel lies,
610 if any; the water management district levying pursuant to s.
611 373.503; the independent special districts in which the parcel
612 lies, if any; and for all voted levies for debt service

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613 applicable to the parcel, if any.

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

616 (a) In the first column, a brief, commonly used name for
617 the taxing authority or its governing body. The entry in the
618 first column for the levy required pursuant to s. 1011.60(6)
619 shall be "By State Law." The entry for other operating school
620 district levies shall be "By Local Board." Both school levy
621 entries shall be indented and preceded by the notation "Public
622 Schools:". For each voted levy for debt service, the entry shall
623 be "Voter Approved Debt Payments."

624 (b) In the second column, the gross amount of ad valorem
625 taxes levied against the parcel in the previous year. If the
626 parcel did not exist in the previous year, the second column
627 shall be blank.

628 (c) In the third column, last year's adjusted tax rate or,
629 in the case of voted levies for debt service, the tax rate
630 previously authorized by referendum.

631 (d) In the fourth column, the gross amount of ad valorem
632 taxes which will apply to the parcel in the current year if each
633 taxing authority levies last year's adjusted tax rate or, in the
634 case of voted levies for debt service, the amount previously
635 authorized by referendum.

636 (e) In the fifth column, the tax rate that each taxing
637 authority must levy against the parcel to fund the proposed
638 budget or, in the case of voted levies for debt service, the tax
639 rate previously authorized by referendum.

640 (f) In the sixth column, the gross amount of ad valorem
641 taxes that must be levied in the current year if the proposed

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642 budget is adopted.

643 (g) In the seventh column, the date, the time, and a brief
644 description of the location of the public hearing required
645 pursuant to s. 200.065(2)(c).

646 (5) Following the entries for each taxing authority, a
647 final entry shall show: in the first column, the words "Total
648 Property Taxes:" and in the second, fourth, and sixth columns,
649 the sum of the entries for each of the individual taxing
650 authorities. The second, fourth, and sixth columns shall,
651 immediately below said entries, be labeled Column 1, Column 2,
652 and Column 3, respectively. Below these labels shall appear, in
653 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

654 (6) (a) The second page of the notice shall state the
655 parcel's market value and for each taxing authority that levies
656 an ad valorem tax against the parcel:

657 1. The assessed value, value of exemptions, and taxable
658 value for the previous year and the current year.

659 2. Each assessment reduction and exemption applicable to
660 the property, including the value of the assessment reduction or
661 exemption and tax levies to which they apply.

662 (b) The reverse side of the second page shall contain
663 definitions and explanations for the values included on the
664 front side.

665 (7) The following statement shall appear after the values
666 listed on the front of the second page:

667 If you feel that the market value of your property is
668 inaccurate or does not reflect fair market value, or if you are
669 entitled to an exemption or classification that is not reflected
670 above, contact your county property appraiser at ...(phone

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671 number)... or ...(location)....

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

677 (8) The reverse side of the first page of the form shall
678 read:

679 EXPLANATION

680 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

681 This column shows the taxes that applied last year to your
682 property. These amounts were based on budgets adopted last year
683 and your property's previous taxable value.

684 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

685 This column shows what your taxes will be this year IF EACH
686 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
687 amounts are based on last year's budgets and your current
688 assessment.

689 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

690 This column shows what your taxes will be this year under the
691 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
692 proposal is NOT final and may be amended at the public hearings
693 shown on the front side of this notice. The difference between
694 columns 2 and 3 is the tax change proposed by each local taxing
695 authority and is NOT the result of higher assessments.

696 *Note: Amounts shown on this form do NOT reflect early payment
697 discounts you may have received or may be eligible to receive.

698 (Discounts are a maximum of 4 percent of the amounts shown on
699 this form.)

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

702 "Your final tax bill may contain non-ad valorem assessments
703 which may not be reflected on this notice such as assessments
704 for roads, fire, garbage, lighting, drainage, water, sewer, or
705 other governmental services and facilities which may be levied
706 by your county, city, or any special district."

707 (10) (a) If requested by the local governing board levying
708 non-ad valorem assessments and agreed to by the property
709 appraiser, the notice specified in this section may contain a
710 notice of proposed or adopted non-ad valorem assessments. If so
711 agreed, the notice shall be titled:

712 NOTICE OF PROPOSED PROPERTY TAXES
713 AND PROPOSED OR ADOPTED
714 NON-AD VALOREM ASSESSMENTS
715 DO NOT PAY—THIS IS NOT A BILL

716 There must be a clear partition between the notice of proposed
717 property taxes and the notice of proposed or adopted non-ad
718 valorem assessments. The partition must be a bold, horizontal
719 line approximately 1/8-inch thick. By rule, the department shall
720 provide a format for the form of the notice of proposed or
721 adopted non-ad valorem assessments which meets the following
722 minimum requirements:

723 1. There must be subheading for columns listing the levying
724 local governing board, with corresponding assessment rates
725 expressed in dollars and cents per unit of assessment, and the
726 associated assessment amount.

727 2. The purpose of each assessment must also be listed in
728 the column listing the levying local governing board if the

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729 purpose is not clearly indicated by the name of the board.

730 3. Each non-ad valorem assessment for each levying local
731 governing board must be listed separately.

732 4. If a county has too many municipal service benefit units
733 or assessments to be listed separately, it shall combine them by
734 function.

735 5. A brief statement outlining the responsibility of the
736 tax collector and each levying local governing board as to any
737 non-ad valorem assessment must be provided on the form,
738 accompanied by directions as to which office to contact for
739 particular questions or problems.

740 (b) If the notice includes all adopted non-ad valorem
741 assessments, the provisions contained in subsection (9) shall
742 not be placed on the notice.

743 Section 17. This act shall take effect July 1, 2017.