

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. 193.122,
6 F.S.; revising the time period that certain appeals of
7 property assessments may be made; amending ss.
8 193.155, 193.703, 196.011, 196.075, 196.161, F.S.;
9 providing criteria under which a property appraiser
10 may waive unpaid penalties and interest for improper
11 nonpayment or reduction payment of ad valorem taxes by
12 certain property owners claiming a homestead
13 exemption; amending s. 194.011, F.S.; requiring unit
14 owners of a condominium, cooperative, or homeowners'
15 association to elect to join a joint petition to the
16 value adjustment board; providing circumstances and
17 time frames under which a person may file a petition
18 late to a value adjustment board; amending s. 194.032,
19 F.S.; specifying situations under which the term "good
20 cause" does not apply in rescheduling a hearing before
21 value adjustment board; amending s. 194.035, F.S.;
22 specifying the circumstances under which a special
23 magistrate's appraisal may not be submitted as
24 evidence to a value adjustment board; amending s.
25 194.036, F.S.; specifying how an assessment limitation

26 must be corrected in situations where a property
 27 appraiser appeals the decision of the value adjustment
 28 board; amending s. 194.171, F.S.; specifying the time
 29 frame under which counterclaims of certain appeals of
 30 tax assessments may be made; amending s. 196.183,
 31 F.S.; revising a provision authorizing a property
 32 appraiser to exempt certain tangible personal property
 33 from ad valorem taxation without filing an initial
 34 return; amending s. 196.202, F.S.; revising the value
 35 of property owned by certain persons that is exempt
 36 from taxation; amending s. 197.3632, F.S.; providing a
 37 mechanism for local governments to post notice of
 38 certain public hearings in lieu of publishing the
 39 notice in a newspaper; amending s. 200.069, F.S.;
 40 authorizing property appraisers to include certain
 41 information in the notice of ad valorem taxes and non-
 42 ad valorem assessments; providing an 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;

62 (b) Made a return, as required under subsection (3), of
63 the property by proper legal description to the property
64 appraiser of the county where it is located within 30 days after
65 complying 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. Subsection (4) of section 193.122, Florida
72 Statutes, is amended to read:

73 193.122 Certificates of value adjustment board and
74 property appraiser; extensions on the assessment rolls.—

75 (4) An appeal of a value adjustment board decision

76 | pursuant to s. 194.036(1)(a) or (b) by the property appraiser
77 | shall be filed prior to extension of the tax roll under
78 | subsection (2) or, if the roll was extended pursuant to s.
79 | 197.323, within the time period provided in s. 194.171(2) ~~30~~
80 | ~~days of recertification under subsection (3)~~. The roll may be
81 | certified by the property appraiser prior to an appeal being
82 | filed pursuant to s. 194.036(1)(c), but such appeal shall be
83 | filed within 20 days after receipt of the decision of the
84 | department relative to further judicial proceedings.

85 | Section 3. Subsection (10) of section 193.155, Florida
86 | Statutes, is amended to read:

87 | 193.155 Homestead assessments.—Homestead property shall be
88 | assessed at just value as of January 1, 1994. Property receiving
89 | the homestead exemption after January 1, 1994, shall be assessed
90 | at just value as of January 1 of the year in which the property
91 | receives the exemption unless the provisions of subsection (8)
92 | apply.

93 | (10) (a) If the property appraiser determines that for any
94 | year or years within the prior 10 years a person who was not
95 | entitled to the homestead property assessment limitation granted
96 | under this section was granted the homestead property assessment
97 | limitation, the property appraiser making such determination
98 | shall serve upon the owner a notice of intent to record in the
99 | public records of the county a notice of tax lien against any
100 | property owned by that person in the county, and such property

101 must be identified in the notice of tax lien. Such property that
102 is situated in this state is subject to the unpaid taxes, plus a
103 penalty of 50 percent of the unpaid taxes for each year and 15
104 percent interest per annum. However, when a person entitled to
105 exemption pursuant to s. 196.031 inadvertently receives the
106 limitation pursuant to this section following a change of
107 ownership, the assessment of such property must be corrected as
108 provided in paragraph (9) (a), and the person need not pay the
109 unpaid taxes, penalties, or interest. The property appraiser may
110 waive the unpaid penalties and interest upon good cause shown
111 and after determining that:

112 1. There was no intent to illegally avoid the payment of
113 lawful taxes.

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

115 (b) If the property appraiser improperly grants the
116 property assessment limitation as a result of a clerical mistake
117 or an omission, the person or entity improperly receiving the
118 property assessment limitation may not be assessed a penalty or
119 interest.

120 (c) Before a lien may be filed, the person or entity so
121 notified must be given 30 days to pay the taxes and any
122 applicable penalties and interest. ~~If the property appraiser~~
123 ~~improperly grants the property assessment limitation as a result~~
124 ~~of a clerical mistake or an omission, the person or entity~~
125 ~~improperly receiving the property assessment limitation may not~~

126 ~~be assessed a penalty or interest.~~

127 Section 4. Subsection (7) of section 193.703, Florida
128 Statutes, is amended to read:

129 193.703 Reduction in assessment for living quarters of
130 parents or grandparents.—

131 (7) (a) If the property appraiser determines that for any
132 year within the previous 10 years a property owner who was not
133 entitled to a reduction in assessed value under this section was
134 granted such reduction, the property appraiser shall serve on
135 the owner a notice of intent to record in the public records of
136 the county a notice of tax lien against any property owned by
137 that person in the county, and that property must be identified
138 in the notice of tax lien. Any property that is owned by that
139 person and is situated in this state is subject to the taxes
140 exempted by the improper reduction, plus a penalty of 50 percent
141 of the unpaid taxes for each year and interest at a rate of 15
142 percent per annum. The property appraiser may waive the unpaid
143 penalties and interest upon good cause shown and after
144 determining that:

145 1. There was no intent to illegally avoid the payment of
146 lawful taxes.

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

148 (b) However, if a reduction is improperly granted due to a
149 clerical mistake or an omission by the property appraiser, the
150 person who improperly received the reduction may not be assessed

151 a penalty or interest.

152 (c) Before such lien may be filed, the owner must be given
153 30 days within which to pay the taxes, penalties, and interest.
154 Such lien is subject to s. 196.161(3).

155 Section 5. Paragraph (e) of subsection (3) of section
156 194.011, Florida Statutes, is amended and paragraph (h) is
157 redesignated as paragraph (i), and a new paragraph (h) is added
158 to that subsection to read:

159 194.011 Assessment notice; objections to assessments.—

160 (3) A petition to the value adjustment board must be in
161 substantially the form prescribed by the department.
162 Notwithstanding s. 195.022, a county officer may not refuse to
163 accept a form provided by the department for this purpose if the
164 taxpayer chooses to use it. A petition to the value adjustment
165 board must be signed by the taxpayer or be accompanied at the
166 time of filing by the taxpayer's written authorization or power
167 of attorney, unless the person filing the petition is listed in
168 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
169 petition with a value adjustment board without the taxpayer's
170 signature or written authorization by certifying under penalty
171 of perjury that he or she has authorization to file the petition
172 on behalf of the taxpayer. If a taxpayer notifies the value
173 adjustment board that a petition has been filed for the
174 taxpayer's property without his or her consent, the value
175 adjustment board may require the person filing the petition to

176 provide written authorization from the taxpayer authorizing the
177 person to proceed with the appeal before a hearing is held. If
178 the value adjustment board finds that a person listed in s.
179 194.034(1)(a) willfully and knowingly filed a petition that was
180 not authorized by the taxpayer, the value adjustment board shall
181 require such person to provide the taxpayer's written
182 authorization for representation to the value adjustment board
183 clerk before any petition filed by that person is heard, for 1
184 year after imposition of such requirement by the value
185 adjustment board. A power of attorney or written authorization
186 is valid for 1 assessment year, and a new power of attorney or
187 written authorization by the taxpayer is required for each
188 subsequent assessment year. A petition shall also describe the
189 property by parcel number and shall be filed as follows:

190 (e) A condominium association, cooperative association, or
191 any homeowners' association as defined in s. 723.075, with
192 approval of its board of administration or directors, may file
193 with the value adjustment board a single joint petition on
194 behalf of any association members who own parcels of property
195 which the property appraiser determines are substantially
196 similar with respect to location, proximity to amenities, number
197 of rooms, living area, and condition. The condominium
198 association, cooperative association, or homeowners' association
199 as defined in s. 723.075 shall provide the unit owners with
200 notice of its intent to petition the value adjustment board and

201 shall provide at least 20 days for a unit owner to elect, in
202 writing, that his or her unit ~~not~~ be included in the petition.

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

210 Section 6. Paragraph (a) of subsection (2) of section
211 194.032, Florida Statutes, is amended to read:

212 194.032 Hearing purposes; timetable.—

213 (2) (a) The clerk of the governing body of the county shall
214 prepare a schedule of appearances before the board based on
215 petitions timely filed with him or her. The clerk shall notify
216 each petitioner of the scheduled time of his or her appearance
217 at least 25 calendar days before the day of the scheduled
218 appearance. The notice must indicate whether the petition has
219 been scheduled to be heard at a particular time or during a
220 block of time. If the petition has been scheduled to be heard
221 within a block of time, the beginning and ending of that block
222 of time must be indicated on the notice; however, as provided in
223 paragraph (b), a petitioner may not be required to wait for more
224 than a reasonable time, not to exceed 2 hours, after the
225 beginning of the block of time. The property appraiser must

226 provide a copy of the property record card containing
227 information relevant to the computation of the current
228 assessment, with confidential information redacted, to the
229 petitioner upon receipt of the petition from the clerk
230 regardless of whether the petitioner initiates evidence
231 exchange, unless the property record card is available online
232 from the property appraiser, in which case the property
233 appraiser must notify the petitioner that the property record
234 card is available online. The petitioner and the property
235 appraiser may each reschedule the hearing a single time for good
236 cause. As used in this paragraph, the term "good cause" means
237 circumstances beyond the control of the person seeking to
238 reschedule the hearing which reasonably prevent the party from
239 having adequate representation at the hearing. Good cause does
240 not include being scheduled in different jurisdictions at the
241 same time or date. If the hearing is rescheduled by the
242 petitioner or the property appraiser, the clerk shall notify the
243 petitioner of the rescheduled time of his or her appearance at
244 least 15 calendar days before the day of the rescheduled
245 appearance, unless this notice is waived by both parties.

246 Section 7. Subsection (1) of section 194.035, Florida
247 Statutes, is amended to read:

248 194.035 Special magistrates; property evaluators.—

249 (1) In counties having a population of more than 75,000,
250 the board shall appoint special magistrates for the purpose of

251 taking testimony and making recommendations to the board, which
252 recommendations the board may act upon without further hearing.
253 These special magistrates may not be elected or appointed
254 officials or employees of the county but shall be selected from
255 a list of those qualified individuals who are willing to serve
256 as special magistrates. Employees and elected or appointed
257 officials of a taxing jurisdiction or of the state may not serve
258 as special magistrates. The clerk of the board shall annually
259 notify such individuals or their professional associations to
260 make known to them that opportunities to serve as special
261 magistrates exist. The Department of Revenue shall provide a
262 list of qualified special magistrates to any county with a
263 population of 75,000 or less. Subject to appropriation, the
264 department shall reimburse counties with a population of 75,000
265 or less for payments made to special magistrates appointed for
266 the purpose of taking testimony and making recommendations to
267 the value adjustment board pursuant to this section. The
268 department shall establish a reasonable range for payments per
269 case to special magistrates based on such payments in other
270 counties. Requests for reimbursement of payments outside this
271 range shall be justified by the county. If the total of all
272 requests for reimbursement in any year exceeds the amount
273 available pursuant to this section, payments to all counties
274 shall be prorated accordingly. If a county having a population
275 less than 75,000 does not appoint a special magistrate to hear

276 | each petition, the person or persons designated to hear
277 | petitions before the value adjustment board or the attorney
278 | appointed to advise the value adjustment board shall attend the
279 | training provided pursuant to subsection (3), regardless of
280 | whether the person would otherwise be required to attend, but
281 | shall not be required to pay the tuition fee specified in
282 | subsection (3). A special magistrate appointed to hear issues of
283 | exemptions, classifications, and determinations that a change of
284 | ownership, a change of ownership or control, or a qualifying
285 | improvement has occurred shall be a member of The Florida Bar
286 | with no less than 5 years' experience in the area of ad valorem
287 | taxation. A special magistrate appointed to hear issues
288 | regarding the valuation of real estate shall be a state
289 | certified real estate appraiser with not less than 5 years'
290 | experience in real property valuation. A special magistrate
291 | appointed to hear issues regarding the valuation of tangible
292 | personal property shall be a designated member of a nationally
293 | recognized appraiser's organization with not less than 5 years'
294 | experience in tangible personal property valuation. A special
295 | magistrate need not be a resident of the county in which he or
296 | she serves. A special magistrate may not represent a person
297 | before the board in any tax year during which he or she has
298 | served that board as a special magistrate. An appraisal
299 | performed by a special magistrate may not be submitted as
300 | evidence to the value adjustment board in any tax year during

301 which he or she has served that board as a special magistrate.
302 Before appointing a special magistrate, a value adjustment board
303 shall verify the special magistrate's qualifications. The value
304 adjustment board shall ensure that the selection of special
305 magistrates is based solely upon the experience and
306 qualifications of the special magistrate and is not influenced
307 by the property appraiser. The special magistrate shall
308 accurately and completely preserve all testimony and, in making
309 recommendations to the value adjustment board, shall include
310 proposed findings of fact, conclusions of law, and reasons for
311 upholding or overturning the determination of the property
312 appraiser. The expense of hearings before magistrates and any
313 compensation of special magistrates shall be borne three-fifths
314 by the board of county commissioners and two-fifths by the
315 school board. When appointing special magistrates or when
316 scheduling special magistrates for specific hearings, the board,
317 the board attorney, and the board clerk may not consider the
318 dollar amount or percentage of any assessment reductions
319 recommended by any special magistrate in the current year or in
320 any previous year.

321 Section 8. Subsections (2) and (3) of section 194.036,
322 Florida Statutes, are renumbered as subsections (3) and (4),
323 respectively, and a new subsection (2) is added to that section,
324 to read:

325 194.036 Appeals.—Appeals of the decisions of the board

326 shall be as follows:

327 (2) If the property appraiser appeals the decision of the
 328 board as set forth in subsection (1), the assessment limitation
 329 in the following year may not be based on the decision by the
 330 value adjustment board but shall be the initial assessment. Once
 331 the court issues its order, the assessment limitation must be
 332 recalculated and corrected as set forth in the court order for
 333 all subsequent years.

334 Section 9. Subsection (2) of section 194.171, Florida
 335 Statutes, is amended to read:

336 194.171 Circuit court to have original jurisdiction in tax
 337 cases.—

338 (2) No action shall be brought to contest a tax assessment
 339 after 60 days from the date the assessment being contested is
 340 certified for collection under s. 193.122(2), or after 60 days
 341 from the date a decision is rendered concerning such assessment
 342 by the value adjustment board if a petition contesting the
 343 assessment had not received final action by the value adjustment
 344 board prior to extension of the roll under s. 197.323. If an
 345 appeal is filed under this section, each party has 30 days from
 346 the date of the original complaint to file a counterclaim.

347 Section 10. Paragraph (a) of subsection (9) of section
 348 196.011, Florida Statutes, is amended to read:

349 196.011 Annual application required for exemption.—

350 (9) (a) A county may, at the request of the property

351 appraiser and by a majority vote of its governing body, waive
352 the requirement that an annual application or statement be made
353 for exemption of property within the county after an initial
354 application is made and the exemption granted. The waiver under
355 this subsection of the annual application or statement
356 requirement applies to all exemptions under this chapter except
357 the exemption under s. 196.1995. Notwithstanding such waiver,
358 refiling of an application or statement shall be required when
359 any property granted an exemption is sold or otherwise disposed
360 of, when the ownership changes in any manner, when the applicant
361 for homestead exemption ceases to use the property as his or her
362 homestead, or when the status of the owner changes so as to
363 change the exempt status of the property. In its deliberations
364 on whether to waive the annual application or statement
365 requirement, the governing body shall consider the possibility
366 of fraudulent exemption claims which may occur due to the waiver
367 of the annual application requirement. The owner of any property
368 granted an exemption who is not required to file an annual
369 application or statement shall notify the property appraiser
370 promptly whenever the use of the property or the status or
371 condition of the owner changes so as to change the exempt status
372 of the property. If any property owner fails to so notify the
373 property appraiser and the property appraiser determines that
374 for any year within the prior 10 years the owner was not
375 entitled to receive such exemption, the owner of the property is

376 subject to the taxes exempted as a result of such failure plus
377 15 percent interest per annum and a penalty of 50 percent of the
378 taxes exempted. Except for homestead exemptions controlled by s.
379 196.161, the property appraiser making such determination shall
380 record in the public records of the county a notice of tax lien
381 against any property owned by that person or entity in the
382 county, and such property must be identified in the notice of
383 tax lien. Such property is subject to the payment of all taxes
384 and penalties. Such lien when filed shall attach to any
385 property, identified in the notice of tax lien, owned by the
386 person who illegally or improperly received the exemption. If
387 such person no longer owns property in that county but owns
388 property in some other county or counties in the state, the
389 property appraiser shall record a notice of tax lien in such
390 other county or counties, identifying the property owned by such
391 person or entity in such county or counties, and it shall become
392 a lien against such property in such county or counties. The
393 property appraiser may waive the unpaid penalties and interest
394 upon good cause shown and after determining that:

395 1. There was no intent to illegally avoid the payment of
396 lawful taxes.

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

398 Section 11. Subsection (9) of section 196.075, Florida
399 Statutes, is amended to read:

400 196.075 Additional homestead exemption for persons 65 and

401 older.—

402 (9) (a) If the property appraiser determines that for any
403 year within the immediately previous 10 years a person who was
404 not entitled to the additional homestead exemption under this
405 section was granted such an exemption, the property appraiser
406 shall serve upon the owner a notice of intent to record in the
407 public records of the county a notice of tax lien against any
408 property owned by that person in the county, and that property
409 must be identified in the notice of tax lien. Any property that
410 is owned by the taxpayer and is situated in this state is
411 subject to the taxes exempted by the improper homestead
412 exemption, plus a penalty of 50 percent of the unpaid taxes for
413 each year and interest at a rate of 15 percent per annum. The
414 property appraiser may waive the unpaid penalties and interest
415 upon good cause shown and after determining that:

416 1. There was no intent to illegally avoid the payment of
417 lawful taxes.

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

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

423 (c) Before any such lien may be filed, the owner must be
424 given 30 days within which to pay the taxes, penalties, and
425 interest. Such a lien is subject to the procedures and

426 provisions set forth in s. 196.161(3).

427 Section 12. Subsection (1) of section 196.161, Florida
428 Statutes, is amended to read:

429 196.161 Homestead exemptions; lien imposed on property of
430 person claiming exemption although not a permanent resident.—

431 (1) (a) When the estate of any person is being probated or
432 administered in another state under an allegation that such
433 person was a resident of that state and the estate of such
434 person contains real property situate in this state upon which
435 homestead exemption has been allowed pursuant to s. 196.031 for
436 any year or years within 10 years immediately prior to the death
437 of the deceased, then within 3 years after the death of such
438 person the property appraiser of the county where the real
439 property is located shall, upon knowledge of such fact, record a
440 notice of tax lien against the property among the public records
441 of that county, and the property shall be subject to the payment
442 of all taxes exempt thereunder, a penalty of 50 percent of the
443 unpaid taxes for each year, plus 15 percent interest per year,
444 unless the circuit court having jurisdiction over the ancillary
445 administration in this state determines that the decedent was a
446 permanent resident of this state during the year or years an
447 exemption was allowed, whereupon the lien shall not be filed or,
448 if filed, shall be canceled of record by the property appraiser
449 of the county where the real estate is located.

450 (b) In addition, upon determination by the property

451 appraiser that for any year or years within the prior 10 years a
452 person who was not entitled to a homestead exemption was granted
453 a homestead exemption from ad valorem taxes, it shall be the
454 duty of the property appraiser making such determination to
455 serve upon the owner a notice of intent to record in the public
456 records of the county a notice of tax lien against any property
457 owned by that person in the county, and such property shall be
458 identified in the notice of tax lien. Such property which is
459 situated in this state shall be subject to the taxes exempted
460 thereby, plus a penalty of 50 percent of the unpaid taxes for
461 each year and 15 percent interest per annum. The property
462 appraiser may waive the unpaid penalties and interest upon good
463 cause shown and after determining that:

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

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

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

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

474 Section 13. Subsection (4) of section 196.183, Florida
475 Statutes, is amended to read:

476 196.183 Exemption for tangible personal property.—

477 (4) Owners of property ~~previously~~ assessed by the property
 478 appraiser without a return being filed may, at the option of the
 479 property appraiser, qualify for the exemption under this section
 480 without filing an initial return.

481 Section 14. Subsection (1) of section 196.202, Florida
 482 Statutes, is amended to read:

483 196.202 Property of widows, widowers, blind persons, and
 484 persons totally and permanently disabled.—

485 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
 486 widower, blind person, or totally and permanently disabled
 487 person who is a bona fide resident of this state is exempt from
 488 taxation. As used in this section, the term "totally and
 489 permanently disabled person" means a person who is currently
 490 certified by a physician licensed in this state, by the United
 491 States Department of Veterans Affairs or its predecessor, or by
 492 the Social Security Administration to be totally and permanently
 493 disabled.

494 Section 15. Paragraph (b) of subsection (4) of section
 495 197.3632, Florida Statutes, is amended to read:

496 197.3632 Uniform method for the levy, collection, and
 497 enforcement of non-ad valorem assessments.—

498 (4)

499 (b) At least 20 days prior to the public hearing, the
 500 local government shall notice the hearing by first-class United

501 States mail and by publication in a newspaper generally
502 circulated within each county contained in the boundaries of the
503 local government. The notice by mail shall be sent to each
504 person owning property subject to the assessment and shall
505 include the following information: the purpose of the
506 assessment; the total amount to be levied against each parcel;
507 the unit of measurement to be applied against each parcel to
508 determine the assessment; the number of such units contained
509 within each parcel; the total revenue the local government will
510 collect by the assessment; a statement that failure to pay the
511 assessment will cause a tax certificate to be issued against the
512 property which may result in a loss of title; a statement that
513 all affected property owners have a right to appear at the
514 hearing and to file written objections with the local governing
515 board within 20 days of the notice; and the date, time, and
516 place of the hearing. However, notice by mail shall not be
517 required if notice by mail is otherwise required by general or
518 special law governing a taxing authority and such notice is
519 served at least 30 days prior to the authority's public hearing
520 on adoption of a new or amended non-ad valorem assessment roll.
521 The published notice shall contain at least the following
522 information: the name of the local governing board; a geographic
523 depiction of the property subject to the assessment; the
524 proposed schedule of the assessment; the fact that the
525 assessment will be collected by the tax collector; and a

526 statement that all affected property owners have the right to
527 appear at the public hearing and the right to file written
528 objections within 20 days of the publication of the notice. In
529 lieu of publishing notice in a newspaper, the local government
530 may include, in the notice by mail, the name of the local
531 government board, the date and location of the public hearing,
532 and an easily accessible website address that contains the
533 additional information otherwise required to be given in the
534 notice by mail.

535 Section 16. Section 200.069, Florida Statutes, is amended
536 to read:

537 200.069 Notice of proposed property taxes and non-ad
538 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
539 appraiser, in the name of the taxing authorities and local
540 governing boards levying non-ad valorem assessments within his
541 or her jurisdiction and at the expense of the county, shall
542 prepare and deliver by first-class mail to each taxpayer to be
543 listed on the current year's assessment roll a notice of
544 proposed property taxes, which notice shall contain the elements
545 and use the format provided in the following form.
546 Notwithstanding the provisions of s. 195.022, no county officer
547 shall use a form other than that provided herein. The Department
548 of Revenue may adjust the spacing and placement on the form of
549 the elements listed in this section as it considers necessary
550 based on changes in conditions necessitated by various taxing

551 authorities. If the elements are in the order listed, the
552 placement of the listed columns may be varied at the discretion
553 and expense of the property appraiser, and the property
554 appraiser may use printing technology and devices to complete
555 the form, the spacing, and the placement of the information in
556 the columns. In addition, the property appraiser may only
557 include in the mailing of the notice of ad valorem taxes and
558 non-ad valorem assessments additional statements explaining any
559 item on the notice. A county officer may use a form other than
560 that provided by the department for purposes of this part, but
561 only if his or her office pays the related expenses and he or
562 she obtains prior written permission from the executive director
563 of the department; however, a county officer may not use a form
564 the substantive content of which is at variance with the form
565 prescribed by the department. The county officer may continue to
566 use such an approved form until the law that specifies the form
567 is amended or repealed or until the officer receives written
568 disapproval from the executive director.

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

570 NOTICE OF PROPOSED PROPERTY TAXES

571 DO NOT PAY—THIS IS NOT A BILL

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

575 The purpose of these PUBLIC HEARINGS is to receive opinions

576 | from the general public and to answer questions on the proposed
 577 | tax change and budget PRIOR TO TAKING FINAL ACTION.

578 | Each taxing authority may AMEND OR ALTER its proposals at
 579 | the hearing.

580 | (2) (a) The notice shall include a brief legal description
 581 | of the property, the name and mailing address of the owner of
 582 | record, and the tax information applicable to the specific
 583 | parcel in question. The information shall be in columnar form.
 584 | There shall be seven column headings which shall read: "Taxing
 585 | Authority," "Your Property Taxes Last Year," "Last Year's
 586 | Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 587 | Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 588 | Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 589 | Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 590 | and Budget Will Be Held:."

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

594 | (3) There shall be under each column heading an entry for
 595 | the county; the school district levy required pursuant to s.
 596 | 1011.60(6); other operating school levies; the municipality or
 597 | municipal service taxing unit or units in which the parcel lies,
 598 | if any; the water management district levying pursuant to s.
 599 | 373.503; the independent special districts in which the parcel
 600 | lies, if any; and for all voted levies for debt service

601 applicable to the parcel, if any.

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

604 (a) In the first column, a brief, commonly used name for
 605 the taxing authority or its governing body. The entry in the
 606 first column for the levy required pursuant to s. 1011.60(6)
 607 shall be "By State Law." The entry for other operating school
 608 district levies shall be "By Local Board." Both school levy
 609 entries shall be indented and preceded by the notation "Public
 610 Schools:". For each voted levy for debt service, the entry shall
 611 be "Voter Approved Debt Payments."

612 (b) In the second column, the gross amount of ad valorem
 613 taxes levied against the parcel in the previous year. If the
 614 parcel did not exist in the previous year, the second column
 615 shall be blank.

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

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

624 (e) In the fifth column, the tax rate that each taxing
 625 authority must levy against the parcel to fund the proposed

626 budget or, in the case of voted levies for debt service, the tax
627 rate previously authorized by referendum.

628 (f) In the sixth column, the gross amount of ad valorem
629 taxes that must be levied in the current year if the proposed
630 budget is adopted.

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

634 (5) Following the entries for each taxing authority, a
635 final entry shall show: in the first column, the words "Total
636 Property Taxes:" and in the second, fourth, and sixth columns,
637 the sum of the entries for each of the individual taxing
638 authorities. The second, fourth, and sixth columns shall,
639 immediately below said entries, be labeled Column 1, Column 2,
640 and Column 3, respectively. Below these labels shall appear, in
641 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

645 1. The assessed value, value of exemptions, and taxable
646 value for the previous year and the current year.

647 2. Each assessment reduction and exemption applicable to
648 the property, including the value of the assessment reduction or
649 exemption and tax levies to which they apply.

650 (b) The reverse side of the second page shall contain

651 definitions and explanations for the values included on the
 652 front side.

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

655 If you feel that the market value of your property is
 656 inaccurate or does not reflect fair market value, or if you are
 657 entitled to an exemption or classification that is not reflected
 658 above, contact your county property appraiser at ...(phone
 659 number)... or ...(location)....

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

665 (8) The reverse side of the first page of the form shall
 666 read:

667 EXPLANATION

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

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

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

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

676 assessment.
 677 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
 678 This column shows what your taxes will be this year under the
 679 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 680 proposal is NOT final and may be amended at the public hearings
 681 shown on the front side of this notice. The difference between
 682 columns 2 and 3 is the tax change proposed by each local taxing
 683 authority and is NOT the result of higher assessments.

684 *Note: Amounts shown on this form do NOT reflect early payment
 685 discounts you may have received or may be eligible to receive.
 686 (Discounts are a maximum of 4 percent of the amounts shown on
 687 this form.)

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

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

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

700 NOTICE OF PROPOSED PROPERTY TAXES

701 AND PROPOSED OR ADOPTED

702 NON-AD VALOREM ASSESSMENTS

703 DO NOT PAY—THIS IS NOT A BILL

704 There must be a clear partition between the notice of proposed
705 property taxes and the notice of proposed or adopted non-ad
706 valorem assessments. The partition must be a bold, horizontal
707 line approximately 1/8-inch thick. By rule, the department
708 shall provide a format for the form of the notice of proposed or
709 adopted non-ad valorem assessments which meets the following
710 minimum requirements:

711 1. There must be subheading for columns listing the
712 levying local governing board, with corresponding assessment
713 rates expressed in dollars and cents per unit of assessment, and
714 the associated assessment amount.

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

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

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

723 5. A brief statement outlining the responsibility of the
724 tax collector and each levying local governing board as to any
725 non-ad valorem assessment must be provided on the form,

726 | accompanied by directions as to which office to contact for
727 | particular questions or problems.

728 | (b) If the notice includes all adopted non-ad valorem
729 | assessments, the provisions contained in subsection (9) shall
730 | not be placed on the notice.

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