

1 A bill to be entitled
 2 An act relating to millage notices; amending s.
 3 200.069, F.S.; authorizing a property appraiser to
 4 make proposed property tax notices available on the
 5 property appraiser's website in lieu of mailing the
 6 notices; requiring a property appraiser to hold a
 7 public hearing before posting notices on his or her
 8 website; specifying items that must be included on a
 9 property appraiser's website to inform taxpayers of
 10 options for receiving notification of notices and
 11 petition rights; requiring a property appraiser to
 12 mail a notice containing specified information for a
 13 specified timeframe after implementing a web-based
 14 noticing system; specifying items that must be
 15 included on a property appraiser's website to inform
 16 new property owners of their options for receiving
 17 notification of notices and their appeal rights;
 18 amending ss. 192.0105, 193.073, 193.114, and 193.1142,
 19 F.S.; conforming provisions to changes made by the
 20 act; amending s. 194.011, F.S.; revising the dates
 21 within which taxpayers may petition the value
 22 adjustment board on valuation issues; providing an
 23 effective date.

24
 25 Be It Enacted by the Legislature of the State of Florida:

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Section 1. Section 200.069, Florida Statutes, is amended to read:

200.069 Notice of proposed property taxes and non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and make available on the property appraiser's website or deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of the elements listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing or electronic technology and devices to complete the form, the spacing, and the placement of the information in the columns. A county officer may use a form other than that provided by the department for purposes of this

51 part, but only if his or her office pays the related expenses
 52 and he or she obtains prior written permission from the
 53 executive director of the department; however, a county officer
 54 may not use a form the substantive content of which is at
 55 variance with the form prescribed by the department. The county
 56 officer may continue to use such an approved form until the law
 57 that specifies the form is amended or repealed or until the
 58 officer receives written disapproval from the executive
 59 director.

60 (1) (a) The property appraiser may post the notices on his
 61 or her website in lieu of mailing the notices, but, before doing
 62 so, the property appraiser must announce his or her intent to
 63 post the notices and present a plan to make notices available on
 64 his or her website at a public meeting of the board of county
 65 commissioners. The presentation is for informational purposes
 66 only and does not require prior approval by the board.

67 (b) If the property appraiser posts the notices on his or
 68 her website in lieu of mailing the notices, the website must
 69 provide an option for a taxpayer to:

70 1. Request and receive an e-mail notification within 3
 71 business days after the most recent notices are posted on the
 72 website.

73 2. Request and receive notices by mail.

74 (c) Beginning in the year in which a property appraiser
 75 implements a web-based noticing system and for 2 years

76 thereafter, the property appraiser shall prepare and mail to
 77 each taxpayer who is listed on the current year's assessment
 78 roll a notice containing the following information:

79 1. A statement that notices of proposed property taxes are
 80 posted on the property appraiser's website and will no longer be
 81 delivered by first-class mail unless the taxpayer elects to
 82 continue receiving the notices by mail.

83 2. A statement that the property appraiser's website
 84 allows the taxpayer to request and receive an e-mail
 85 notification within a specified timeframe and provides an option
 86 for the taxpayer to elect to continue receiving the notices by
 87 mail as set forth in paragraph (b).

88 3. Instructions on how a taxpayer may request to receive
 89 notices by mail.

90 4. The following statement under the heading "Appealing
 91 your Valuation or Exemption Status:"

92 "If you feel that the market value of your property is
 93 inaccurate or does not reflect market value, or if you are
 94 entitled to an exemption or classification that is not reflected
 95 in your notice of proposed property taxes, contact your county
 96 property appraiser at (phone number) or (location) .

97 If the property appraiser's office cannot resolve the
 98 matter as to market value, classification, or an exemption, you
 99 may file a petition for adjustment with the value adjustment
 100 board. Petition forms are available from the county property

101 appraiser and must be filed ON OR BEFORE (date) .

102 If you FAIL to file a petition to the value adjustment
 103 board on or before the date listed above, you will be PROHIBITED
 104 FROM CONTESTING YOUR ASSESSMENT to the value adjustment board."

105 (d) If a property appraiser posts notices on his or her
 106 website in lieu of mailing the notices, when the ownership of
 107 property changes the property appraiser must send each new
 108 property owner the information set forth in subparagraphs (c)1.-
 109 4. using first-class mail.

110 (2) (a) The first page of the notice shall read:

111 NOTICE OF PROPOSED PROPERTY TAXES

112 DO NOT PAY—THIS IS NOT A BILL

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

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

119 Each taxing authority may AMEND OR ALTER its proposals at
 120 the hearing.

121 (b) ~~(2) (a)~~ The notice shall include a brief legal
 122 description of the property, the name and mailing address of the
 123 owner of record, and the tax information applicable to the
 124 specific parcel in question. The information shall be in
 125 columnar form. There shall be seven column headings which shall

126 read: "Taxing Authority," "Your Property Taxes Last Year," "Last
 127 Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO
 128 Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED
 129 Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED
 130 Budget Change Is Adopted," and "A Public Hearing on the Proposed
 131 Taxes and Budget Will Be Held:."

132 (c) ~~(b)~~ As used in this section, the term "last year's
 133 adjusted tax rate" means the rolled-back rate calculated
 134 pursuant to s. 200.065(1).

135 (3) There shall be under each column heading an entry for
 136 the county; the school district levy required pursuant to s.
 137 1011.60(6); other operating school levies; the municipality or
 138 municipal service taxing unit or units in which the parcel lies,
 139 if any; the water management district levying pursuant to s.
 140 373.503; the independent special districts in which the parcel
 141 lies, if any; and for all voted levies for debt service
 142 applicable to the parcel, if any.

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

145 (a) In the first column, a brief, commonly used name for
 146 the taxing authority or its governing body. The entry in the
 147 first column for the levy required pursuant to s. 1011.60(6)
 148 shall be "By State Law." The entry for other operating school
 149 district levies shall be "By Local Board." Both school levy
 150 entries shall be indented and preceded by the notation "Public

151 Schools: ~~."~~ For each voted levy for debt service, the entry
 152 shall be "Voter Approved Debt Payments."

153 (b) In the second column, the gross amount of ad valorem
 154 taxes levied against the parcel in the previous year. If the
 155 parcel did not exist in the previous year, the second column
 156 shall be blank.

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

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

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

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

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

175 (5) Following the entries for each taxing authority, a

176 final entry shall show: in the first column, the words "Total
 177 Property Taxes:" and in the second, fourth, and sixth columns,
 178 the sum of the entries for each of the individual taxing
 179 authorities. The second, fourth, and sixth columns shall,
 180 immediately below said entries, be labeled Column 1, Column 2,
 181 and Column 3, respectively. Below these labels shall appear, in
 182 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

186 1. The assessed value, value of exemptions, and taxable
 187 value for the previous year and the current year.

188 2. Each assessment reduction and exemption applicable to
 189 the property, including the value of the assessment reduction or
 190 exemption and tax levies to which they apply.

191 (b) The reverse side of the second page shall contain
 192 definitions and explanations for the values included on the
 193 front side.

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

196 If you feel that the market value of your property is
 197 inaccurate or does not reflect fair market value, or if you are
 198 entitled to an exemption or classification that is not reflected
 199 above, contact your county property appraiser at ... (phone
 200 number) ... or ... (location)

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

206 (8) The reverse side of the first page of the form shall
 207 read:

208 EXPLANATION

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

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

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

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

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

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

225 *Note: Amounts shown on this form do NOT reflect early payment

226 discounts you may have received or may be eligible to receive.
 227 (Discounts are a maximum of 4 percent of the amounts shown on
 228 this form.)

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

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

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

241 NOTICE OF PROPOSED PROPERTY TAXES

242 AND PROPOSED OR ADOPTED

243 NON-AD VALOREM ASSESSMENTS

244 DO NOT PAY—THIS IS NOT A BILL

245 There must be a clear partition between the notice of proposed
 246 property taxes and the notice of proposed or adopted non-ad
 247 valorem assessments. The partition must be a bold, horizontal
 248 line approximately 1/8-inch thick. By rule, the department shall
 249 provide a format for the form of the notice of proposed or
 250 adopted non-ad valorem assessments which meets the following

251 minimum requirements:

252 1. There must be subheading for columns listing the
 253 levying local governing board, with corresponding assessment
 254 rates expressed in dollars and cents per unit of assessment, and
 255 the associated assessment amount.

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

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

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

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

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

272 Section 2. Paragraph (a) of subsection (1) of section
 273 192.0105, Florida Statutes, is amended to read:

274 192.0105 Taxpayer rights.—There is created a Florida
 275 Taxpayer's Bill of Rights for property taxes and assessments to

276 | guarantee that the rights, privacy, and property of the
 277 | taxpayers of this state are adequately safeguarded and protected
 278 | during tax levy, assessment, collection, and enforcement
 279 | processes administered under the revenue laws of this state. The
 280 | Taxpayer's Bill of Rights compiles, in one document, brief but
 281 | comprehensive statements that summarize the rights and
 282 | obligations of the property appraisers, tax collectors, clerks
 283 | of the court, local governing boards, the Department of Revenue,
 284 | and taxpayers. Additional rights afforded to payors of taxes and
 285 | assessments imposed under the revenue laws of this state are
 286 | provided in s. 213.015. The rights afforded taxpayers to assure
 287 | that their privacy and property are safeguarded and protected
 288 | during tax levy, assessment, and collection are available only
 289 | insofar as they are implemented in other parts of the Florida
 290 | Statutes or rules of the Department of Revenue. The rights so
 291 | guaranteed to state taxpayers in the Florida Statutes and the
 292 | departmental rules include:

293 | (1) THE RIGHT TO KNOW.—

294 | (a) The right to be provided ~~sent~~ a notice of proposed
 295 | property taxes and proposed or adopted non-ad valorem
 296 | assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
 297 | (13)(a), and 200.069). The notice must also inform the taxpayer
 298 | that the final tax bill may contain additional non-ad valorem
 299 | assessments (see s. 200.069(9)).

300 |

301 Notwithstanding the right to information contained in this
 302 subsection, under s. 197.122 property owners are held to know
 303 that property taxes are due and payable annually and are charged
 304 with a duty to ascertain the amount of current and delinquent
 305 taxes and obtain the necessary information from the applicable
 306 governmental officials.

307 Section 3. Paragraph (a) of subsection (1) of section
 308 193.073, Florida Statutes, is amended to read:

309 193.073 Erroneous returns; estimate of assessment when no
 310 return filed.—

311 (1)(a) Upon discovery that an erroneous or incomplete
 312 statement of personal property has been filed by a taxpayer or
 313 that all the property of a taxpayer has not been returned for
 314 taxation, the property appraiser shall mail a notice informing
 315 the taxpayer that an erroneous or incomplete statement of
 316 personal property has been filed. Such notice shall be mailed at
 317 any time before the mailing or posting of the notice required in
 318 s. 200.069. The taxpayer has 30 days after the date the notice
 319 is mailed to provide the property appraiser with a complete
 320 return listing all property for taxation.

321 Section 4. Paragraphs (a) and (b) of subsection (4) of
 322 section 193.114, Florida Statutes, are amended to read:

323 193.114 Preparation of assessment rolls.—

324 (4)(a) For every change made to the assessed or taxable
 325 value of a parcel on an assessment roll subsequent to the

326 mailing or posting of the notice provided for in s. 200.069, the
 327 property appraiser shall document the reason for such change in
 328 the public records of the office of the property appraiser in a
 329 manner acceptable to the executive director or the executive
 330 director's designee.

331 (b) For every change that decreases the assessed or
 332 taxable value of a parcel on an assessment roll between the time
 333 of complete submission of the tax roll pursuant to s.
 334 193.1142(3) and the mailing or posting of the notice provided
 335 for in s. 200.069, the property appraiser shall document the
 336 reason for such change in the public records of the office of
 337 the property appraiser in a manner acceptable to the executive
 338 director or the executive director's designee.

339 Section 5. Paragraph (b) of subsection (4) of section
 340 193.1142, Florida Statutes, is amended to read:

341 193.1142 Approval of assessment rolls.—

342 (4) The department is authorized to issue a review notice
 343 to a county property appraiser within 30 days of a complete
 344 submission of the assessment rolls of that county. Such review
 345 notice shall be in writing; shall set forth with specificity all
 346 reasons relied on by the department as a basis for issuing the
 347 review notice; shall specify all supporting data, surveys, and
 348 statistical compilations for review; and shall set forth with
 349 particularity remedial steps which the department requires the
 350 property appraiser to take in order to obtain approval of the

351 tax roll. In the event that such notice is issued:

352 (b) The notice required pursuant to s. 200.069 shall not
 353 be issued or posted on a website before ~~prior to~~ approval of an
 354 assessment roll for the county or before ~~prior to~~ institution of
 355 interim roll procedures under s. 193.1145.

356 Section 6. Paragraph (d) of subsection (3) of section
 357 194.011, Florida Statutes, is amended to read:

358 194.011 Assessment notice; objections to assessments.—

359 (3) A petition to the value adjustment board must be in
 360 substantially the form prescribed by the department.

361 Notwithstanding s. 195.022, a county officer may not refuse to
 362 accept a form provided by the department for this purpose if the
 363 taxpayer chooses to use it. A petition to the value adjustment
 364 board must be signed by the taxpayer or be accompanied at the
 365 time of filing by the taxpayer's written authorization or power
 366 of attorney, unless the person filing the petition is listed in
 367 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
 368 petition with a value adjustment board without the taxpayer's
 369 signature or written authorization by certifying under penalty
 370 of perjury that he or she has authorization to file the petition
 371 on behalf of the taxpayer. If a taxpayer notifies the value
 372 adjustment board that a petition has been filed for the
 373 taxpayer's property without his or her consent, the value
 374 adjustment board may require the person filing the petition to
 375 provide written authorization from the taxpayer authorizing the

376 person to proceed with the appeal before a hearing is held. If
 377 the value adjustment board finds that a person listed in s.
 378 194.034(1)(a) willfully and knowingly filed a petition that was
 379 not authorized by the taxpayer, the value adjustment board shall
 380 require such person to provide the taxpayer's written
 381 authorization for representation to the value adjustment board
 382 clerk before any petition filed by that person is heard, for 1
 383 year after imposition of such requirement by the value
 384 adjustment board. A power of attorney or written authorization
 385 is valid for 1 assessment year, and a new power of attorney or
 386 written authorization by the taxpayer is required for each
 387 subsequent assessment year. A petition shall also describe the
 388 property by parcel number and shall be filed as follows:

389 (d) The petition may be filed, as to valuation issues, at
 390 any time during the taxable year on or before the 25th day
 391 following the later of the mailing of the notice by the property
 392 appraiser, the posting of the notice on the property appraiser's
 393 website, or the e-mail notification of the posting of the notice
 394 on the property appraiser's website as provided in subsection
 395 (1). With respect to an issue involving the denial of an
 396 exemption, an agricultural or high-water recharge classification
 397 application, an application for classification as historic
 398 property used for commercial or certain nonprofit purposes, or a
 399 deferral, the petition must be filed at any time during the
 400 taxable year on or before the 30th day following the mailing of

401 | the notice by the property appraiser under s. 193.461, s.
402 | 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the
403 | tax collector under s. 197.2425.

404 | Section 7. This act shall take effect July 1, 2019.

