

Committee Substitute for
Committee Substitute for Senate Bill No. 1360

An act relating to property tax administration; amending s. 192.0105, F.S.; providing an additional right to know the amount of special district taxes; amending s. 194.011, F.S.; authorizing the Department of Revenue to prescribe the form of a petition to the value adjustment board; providing a timeline for the exchange of information and uniform procedures for value adjustment board hearings; amending s. 194.032, F.S.; authorizing a petitioner to reschedule a hearing under certain circumstances; amending s. 194.035, F.S.; limiting counties authorized to appoint special masters; prohibiting certain persons from serving as a special master; requiring the Department of Revenue to provide certain counties with lists of qualified special masters; providing for reimbursement of payments to special masters under certain circumstances; providing procedures and requirements for reimbursements; specifying qualifications for special masters; amending s. 195.062, F.S.; authorizing the Department of Revenue to update the guidelines for tangible personal property assessment upon the approval of the executive director; amending s. 197.182, F.S.; establishing procedures and timelines for approval or denial of property tax refund claims; amending s. 200.069, F.S.; providing that the Department of Revenue may adjust the placement of required information on Truth-In-Millage forms; amending s. 163.387, F.S.; revising the list of entities exempt from making payments to a redevelopment trust fund; amending s. 193.092, F.S.; providing an exception to the requirement for assessing taxes to a current owner of property that has previously escaped taxation; amending s. 196.161, F.S.; providing a waiver of penalty and interest in specified instances wherein a taxpayer erroneously receives a homestead tax exemption; amending s. 200.065, F.S.; revising the procedure by which a property appraiser may correct an error in notices of proposed taxes; amending s. 420.5093, F.S.; prescribing how property in the State Housing Tax Credit Program shall be assessed; amending s. 420.5099, F.S.; prescribing how rent-restricted units in a low-income tax credit development shall be assessed; amending s. 197.552, F.S.; providing for survival of special district or community development district liens; amending s. 193.461, F.S.; providing that property that has received an agricultural classification is entitled to such classification until agricultural use is abandoned; providing an exception under certain circumstances; creating s. 197.1722, F.S.; providing a limited waiver of certain mandatory charges and interest for certain taxes under certain circumstances; providing criteria, procedures, and requirements; providing for a county ordinance granting such waiver; providing for future repeal; providing an appropriation; providing an effective date.

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

Section 1. Section 192.0105, Florida Statutes, is amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer’s Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(a) The right to be mailed notice of proposed property taxes and proposed or adopted non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069). The notice must also inform the taxpayer that the final tax bill may contain additional non-ad valorem assessments (see s. 200.069(11)).

(b) The right to notification of a public hearing on each taxing authority’s tentative budget and proposed millage rate and advertisement of a public hearing to finalize the budget and adopt a millage rate (see s. 200.065(2)(c) and (d)).

(c) The right to advertised notice of the amount by which the tentatively adopted millage rate results in taxes that exceed the previous year’s taxes (see s. 200.065(2)(d) and (3)). The right to notification by first-class mail of a comparison of the amount of the taxes to be levied from the proposed millage rate under the tentative budget change, compared to the previous year’s taxes, and also compared to the taxes that would be levied if no budget change is made (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).

(d) The right that the adopted millage rate will not exceed the tentatively adopted millage rate. If the tentative rate exceeds the proposed rate, each taxpayer shall be mailed notice comparing his or her taxes under the tentatively adopted millage rate to the taxes under the previously proposed rate, before a hearing to finalize the budget and adopt millage (see s. 200.065(2)(d)).

(e) The right to be sent notice by first-class mail of a non-ad valorem assessment hearing at least 20 days before the hearing with pertinent information, including the total amount to be levied against each parcel. All affected property owners have the right to appear at the hearing and to file written objections with the local governing board (see s. 197.3632(4)(b) and (c) and (10)(b)2.b.).

(f) The right of an exemption recipient to be sent a renewal application for that exemption, the right to a receipt for homestead exemption claim when filed, and the right to notice of denial of the exemption (see ss. 196.011(6), 196.131(1), 196.151, and 196.193(1)(c) and (5)).

(g) The right, on property determined not to have been entitled to homestead exemption in a prior year, to notice of intent from the property appraiser to record notice of tax lien and the right to pay tax, penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).

(h) The right to be informed during the tax collection process, including: notice of tax due; notice of back taxes; notice of late taxes and assessments and consequences of nonpayment; opportunity to pay estimated taxes and non-ad valorem assessments when the tax roll will not be certified in time; notice when interest begins to accrue on delinquent provisional taxes; notice of the right to prepay estimated taxes by installment; a statement of the taxpayer's estimated tax liability for use in making installment payments; and notice of right to defer taxes and non-ad valorem assessments on homestead property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c), 197.222(3) and (5), 197.2301(3), 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

(i) The right to an advertisement in a newspaper listing names of taxpayers who are delinquent in paying tangible personal property taxes, with amounts due, and giving notice that interest is accruing at 18 percent and that, unless taxes are paid, warrants will be issued, prior to petition made with the circuit court for an order to seize and sell property (see s. 197.402(2)).

(j) The right to be mailed notice when a petition has been filed with the court for an order to seize and sell property and the right to be mailed notice, and to be served notice by the sheriff, before the date of sale, that application for tax deed has been made and property will be sold unless back taxes are paid (see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and (2)).

(k) The right to have certain taxes and special assessments levied by special districts individually stated on the "Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments" (see s. 200.069).

(2) THE RIGHT TO DUE PROCESS.—

(a) The right to an informal conference with the property appraiser to present facts the taxpayer considers to support changing the assessment and to have the property appraiser present facts supportive of the assessment upon proper request of any taxpayer who objects to the assessment placed on his or her property (see s. 194.011(2)).

(b) The right to petition the value adjustment board over objections to assessments, denial of exemption, denial of agricultural classification, denial of historic classification, denial of high-water recharge classification, disapproval of tax deferral, and any penalties on deferred taxes imposed for incorrect information willfully filed. Payment of estimated taxes does not

preclude the right of the taxpayer to challenge his or her assessment (see ss. 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2), 197.301(2), and 197.2301(11)).

(c) The right to file a petition for exemption or agricultural classification with the value adjustment board when an application deadline is missed, upon demonstration of particular extenuating circumstances for filing late (see ss. 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

(d) The right to prior notice of the value adjustment board's hearing date and the right to the hearing within 4 hours of scheduled time (see s. 194.032(2)).

(e) The right to notice of date of certification of tax rolls and receipt of property record card if requested (see ss. 193.122(2) and (3) and 194.032(2)).

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

(g) The right to be mailed a timely written decision by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser, and the right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language (see ss. 194.034(2) and 194.037(3)).

(h) The right at a public hearing on non-ad valorem assessments or municipal special assessments to provide written objections and to provide testimony to the local governing board (see ss. 197.3632(4)(c) and 170.08).

(i) The right to bring action in circuit court to contest a tax assessment or appeal value adjustment board decisions to disapprove exemption or deny tax deferral (see ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).

(3) THE RIGHT TO REDRESS.—

(a) The right to discounts for early payment on all taxes and non-ad valorem assessments collected by the tax collector, the right to pay installment payments with discounts, and the right to pay delinquent personal property taxes under an installment payment program when implemented by the county tax collector (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

(b) The right, upon filing a challenge in circuit court and paying taxes admitted in good faith to be owing, to be issued a receipt and have suspended all procedures for the collection of taxes until the final disposition of the action (see s. 194.171(3)).

(c) The right to have penalties reduced or waived upon a showing of good cause when a return is not intentionally filed late, and the right to pay interest at a reduced rate if the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid (see ss. 193.072(4) and 194.192(2)).

(d) The right to a refund when overpayment of taxes has been made under specified circumstances (see ss. 193.1145(8)(e) and 197.182(1)).

(e) The right to an extension to file a tangible personal property tax return upon making proper and timely request (see s. 193.063).

(f) The right to redeem real property and redeem tax certificates at any time before a tax deed is issued, and the right to have tax certificates canceled if sold where taxes had been paid or if other error makes it void or correctable. Property owners have the right to be free from contact by a certificateholder for 2 years (see ss. 197.432(14) and (15), 197.442(1), 197.443, and 197.472(1) and (7)).

(g) The right of the taxpayer, property appraiser, tax collector, or the department, as the prevailing party in a judicial or administrative action brought or maintained without the support of justiciable issues of fact or law, to recover all costs of the administrative or judicial action, including reasonable attorney's fees, and of the department and the taxpayer to settle such claims through negotiations (see ss. 57.105 and 57.111).

(4) THE RIGHT TO CONFIDENTIALITY.—

(a) The right to have information kept confidential, including federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer, Form DR-219 returns for documentary stamp tax information, and sworn statements of gross income, copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents (see ss. 192.105, 193.074, 193.114(6), 195.027(3) and (6), and 196.101(4)(c)).

(b) The right to limiting access to a taxpayer's records by a property appraiser, the Department of Revenue, and the Auditor General only to those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property (see s. 195.027(3)).

Section 2. Subsection (3) of section 194.011, Florida Statutes, is amended, and subsections (4) and (5) are added to said section, to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:

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

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

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

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, or s. 196.193 or notice by the tax collector under s. 197.253.

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

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

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

(4)(a) At least 10 days before the hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) No later than 5 days after the petitioner provides the information required under paragraph (a), the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board

and a summary of evidence to be presented by witnesses. The evidence list must contain the property record card if provided by the clerk.

(5) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

(a) Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with s. 194.032; and

(b) That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

Section 3. Subsection (2) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(2) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance no less than 20 15 calendar days prior to the day of such scheduled appearance. Upon receipt of this notification, the petitioner shall have the right to reschedule the hearing a single time by submitting to the clerk of the governing body of the county a written request to reschedule, no less than 5 calendar days before the day of the originally scheduled hearing. A copy of the property record card containing relevant information used in computing the taxpayer's current assessment shall be included with such notice, if said card was requested by the taxpayer. Such request shall be made by checking an appropriate box on the petition form. No petitioner shall be required to wait for more than 4 hours from the scheduled time; and, if his or her petition is not heard in that time, the petitioner may, at his or her option, report to the chairperson of the meeting that he or she intends to leave; and, if he or she is not heard immediately, the petitioner's administrative remedies will be deemed to be exhausted, and he or she may seek further relief as he or she deems appropriate. Failure on three occasions with respect to any single tax year to convene at the scheduled time of meetings of the board shall constitute grounds for removal from office by the Governor for neglect of duties.

Section 4. Subsection (1) of section 194.035, Florida Statutes, is amended to read:

194.035 Special masters; property evaluators.—

(1) In counties having a population of more than 75,000, the board shall ~~is authorized to~~ appoint special masters for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. Such special masters may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special masters. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special masters. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special masters

exist. The Department of Revenue shall provide a list of qualified special masters to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special masters appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to s. 194.035. The department shall establish a reasonable range for payments per case to special masters based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. A special master appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special master appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special master appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special master shall be either a member of The Florida Bar and knowledgeable in the area of ad valorem taxation or a designated member of a professionally recognized real estate appraisers' organization and have not less than 5 years' experience in property valuation. A special master need not be a resident of the county in which he or she serves. No special master shall be permitted to represent a person before the board in any tax year during which he or she has served that board as a special master. The board shall appoint such masters from the list so compiled prior to convening of the board. The expense of hearings before special masters and any compensation of special masters shall be borne three-fifths by the board of county commissioners and two-fifths by the school board.

Section 5. Subsection (1) of section 195.062, Florida Statutes, is amended to read:

195.062 Manual of instructions.—

(1) The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:

- (a) Rules and regulations.
- (b) Standard measures of value.
- (c) Forms and instructions relating to the use of forms and maps.

Consistent with s. 195.032, the standard measures of value shall be adopted in general conformity with the procedures set forth in s. 120.54, but shall not have the force or effect of such rules and shall be used only to assist tax officers in the assessment of property as provided by s. 195.002. Guidelines may be updated annually to incorporate new market data, which may be in tabular form. Such new data may be incorporated into the guidelines on the

approval of the executive director if after notice in substantial conformity with s. 120.54 there is no objection filed with the department within 45 days, and the procedures set forth in s. 120.54 do not apply.

Section 6. Paragraphs (e) through (l) are added to subsection (1) of section 197.182, Florida Statutes, to read:

197.182 Department of Revenue to pass upon and order refunds.—

(1)

(e) If funds are available from current receipts and, subject to subsection (3), if a refund is approved, the taxpayer is entitled to receive a refund within 100 days after a claim for refund is made, unless the tax collector, property appraiser, or department states good cause for remitting the refund after that date. The times stated in this paragraph and paragraphs (f) through (j) are directory and may be extended by a maximum of an additional 60 days if good cause is stated.

(f) If the taxpayer contacts the property appraiser first, the property appraiser shall refer the taxpayer to the tax collector.

(g) If a correction to the roll by the property appraiser is required as a condition for the refund, the tax collector shall, within 30 days, advise the property appraiser of the taxpayer's application for a refund and forward the application to the property appraiser.

(h) The property appraiser has 30 days after receipt of the form from the tax collector to correct the roll if a correction is permissible by law. After the 30 days, the property appraiser shall immediately advise the tax collector in writing whether or not the roll has been corrected, stating the reasons why the roll was corrected or not corrected.

(i) If the refund is not one that can be directly acted upon by the tax collector, for which an order from the department is required, the tax collector shall forward the claim for refund to the department upon receipt of the correction from the property appraiser or 30 days after the claim for refund, whichever occurs first. This provision does not apply to corrections resulting in refunds of less than \$400, which the tax collector shall make directly, without order from the department, and from undistributed funds, and may make without approval of the various taxing authorities.

(j) The department shall approve or deny all refunds within 30 days after receiving from the tax collector the claim for refund, unless good cause is stated for delaying the approval or denial beyond that date.

(k) Subject to and after meeting the requirements of s. 194.171 and this section, an action to contest a denial of refund may not be brought later than 60 days after the date the tax collector issues the denial to the taxpayer, which notice must be sent by certified mail, or 4 years after January 1 of the year for which the taxes were paid, whichever is later.

(l) In computing any time period under this section, when the last day of the period is a Saturday, Sunday, or legal holiday, the period is to be extended to the next working day.

Section 7. 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 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 ~~be in substantially~~ the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein by the department for this purpose, except as provided in s. 200.065(13). 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 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 part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

(1) The notice shall read:

**NOTICE OF PROPOSED PROPERTY TAXES
DO NOT PAY—THIS IS NOT A BILL**

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

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

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

(2) The notice shall further contain information applicable to the specific parcel in question. The information shall be in columnar form. There shall be five column headings which shall read: "Taxing Authority," "Your Property Taxes Last Year," "Your Taxes This Year IF PROPOSED Budget Change is Made," "A Public Hearing on the Proposed Taxes and Budget Will be Held:," and "Your Taxes This Year IF NO Budget Change is Made."

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s. 236.02(6); other operating school levies; the municipality or municipal service taxing unit or units in

which the parcel lies, if any; the water management district levying pursuant to s. 373.503; the independent special districts in which the parcel lies, if any; and for all voted levies for debt service applicable to the parcel, if any.

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

(a) In the first column, a brief, commonly used name for the taxing authority or its governing body. The entry in the first column for the levy required pursuant to s. 236.02(6) shall be "By State Law." The entry for other operating school district levies shall be "By Local Board." Both school levy entries shall be indented and preceded by the notation "Public Schools:". For each voted levy for debt service, the entry shall be "Voter Approved Debt Payments."

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

(c) In the third column, the gross amount of ad valorem taxes proposed to be levied in the current year, which amount shall be based on the proposed millage rates provided to the property appraiser pursuant to s. 200.065(2)(b) or, in the case of voted levies for debt service, the millage rate previously authorized by referendum, and the taxable value of the parcel as shown on the current year's assessment roll.

(d) In the fourth column, the date, the time, and a brief description of the location of the public hearing required pursuant to s. 200.065(2)(c).

(e) In the fifth column, the gross amount of ad valorem taxes which would apply to the parcel in the current year if each taxing authority were to levy the rolled-back rate computed pursuant to s. 200.065(1) or, in the case of voted levies for debt service, the amount previously authorized by referendum.

(f) For special assessments collected utilizing the ad valorem method pursuant to s. 197.363, the previous year's assessment amount shall be added to the ad valorem taxes shown in the second and fifth columns, and the amount proposed to be imposed for the current year shall be added to the ad valorem taxes shown in the third column.

(5) The amounts shown on each line preceding each entry for voted levies for debt service shall include the sum of all ad valorem levies of the applicable unit of local government for operating purposes, including those of dependent special districts (except for municipal service taxing units, which shall be listed on the line for municipalities), and all nonvoted or nondebt service special assessments imposed by the applicable unit of local government to be collected utilizing the ad valorem method.

(6) Following the entries for each taxing authority, a final entry shall show: in the first column, the words "Total Property Taxes:" and in the second, third, and fifth columns, the sum of the entries for each of the individual taxing authorities. The second, third, and fifth columns shall,

immediately below said entries, be labeled Column 1, Column 2, and Column 3, respectively. Below these labels shall appear, in boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

(7) The notice shall further show a brief legal description of the property and the name and mailing address of the owner of record.

(8) The notice shall further read:

	Market Value	Assessed Value	Exemp- tions	Taxable Value
Your Property Value Last Year	\$	\$	\$	\$
Your Property Value This Year	\$	\$	\$	\$

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

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

(9) The reverse side of the form shall read:

EXPLANATION

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

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

***COLUMN 2—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"**

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.

***COLUMN 3—"YOUR TAXES IF NO BUDGET CHANGE IS MADE"**

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE means:

For homestead property: value as limited by the State Constitution;
 For agricultural and similarly assessed property: classified use value;
 For all other property: market value.

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

~~(10) The front side of the form required pursuant to this section shall approximate in all essential respects the facsimile set forth in this subsection as it appears in s. 26, chapter 80-274, Laws of Florida, except for amendments subsequent to 1980.~~

~~(10)~~(11) The bottom portion of the notice shall further read in bold, conspicuous print:

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

~~(11)~~(12)(a) If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in this section may contain a notice of proposed or adopted non-ad valorem assessments. If so agreed, the notice shall be titled:

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

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

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

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

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

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

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

(b) If the notice includes all adopted non-ad valorem assessments, the provisions contained in subsection ~~(10)~~ ~~(11)~~ shall not be placed on the notice.

Section 8. Paragraph (c) of subsection (2) of section 163.387, Florida Statutes, is amended to read:

163.387 Redevelopment trust fund.—

(2)

(c) The following public bodies or taxing authorities ~~created prior to July 1, 1993~~, are exempt from paragraph (a):

1. A special district that levies ad valorem taxes on taxable real property in more than one county.

2. A special district for which the sole available source of revenue of which the district has the authority to levy is ad valorem taxes at the time an ordinance is adopted under this section. However, revenues or aid that may be dispensed or appropriated to a district as defined in s. 388.011 at the discretion of an entity other than such district shall not be deemed available.

3. A library district, except a library district in a jurisdiction where the community redevelopment agency had validated bonds as of April 30, 1984.

4. A neighborhood improvement district created under the Safe Neighborhoods Act.

5. A metropolitan transportation authority.

6. A water management district created under s. 373.069.

Section 9. Section 193.092, Florida Statutes, is amended to read:

193.092 Assessment of property for back taxes.—

(1) When it shall appear that any ad valorem tax might have been lawfully assessed or collected upon any property in the state, but that such tax was not lawfully assessed or levied, and has not been collected for any year within a period of 3 years next preceding the year in which it is ascertained that such tax has not been assessed, or levied, or collected, then the officers authorized shall make the assessment of taxes upon such property in addition to the assessment of such property for the current year, and shall assess the same separately for such property as may have escaped taxation at and upon the basis of valuation applied to such property for the year or years in which it escaped taxation, noting distinctly the year when such property escaped taxation and such assessment shall have the same force and effect as it would have had if it had been made in the year in which the property shall have escaped taxation, and taxes shall be levied and collected thereon

in like manner and together with taxes for the current year in which the assessment is made. But no property shall be assessed for more than 3 years' arrears of taxation, and all property so escaping taxation shall be subject to such taxation to be assessed in whomsoever's hands or possession the same may be found, except that property acquired by a bona fide purchaser who was without knowledge of the escaped taxation shall not be subject to assessment for taxes for any time prior to the time of such purchase, but it is the duty of the property appraiser making such assessment to serve upon the previous owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county. Any property owned by such previous owner which is situated in this state is subject to the lien of such assessment in the same manner as a recorded judgment. Before any such lien may be recorded, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Once recorded such lien may be recorded in any county in this state and shall constitute a lien on any property of such person in such county in the same manner as a recorded judgment, and may be enforced by the tax collector using all remedies pertaining to same; provided, that the county property appraiser shall not assess any lot or parcel of land certified or sold to the state for any previous years unless such lot or parcel of lands so certified or sold shall be included in the list furnished by the Comptroller to the county property appraiser as provided by law; provided, if real or personal property be assessed for taxes, and because of litigation delay ensues and the assessment be held invalid the taxing authorities, may reassess such property within the time herein provided after the termination of such litigation; provided further, that personal property acquired in good faith by purchase shall not be subject to assessment for taxes for any time prior to the time of such purchase, but the individual or corporation liable for any such assessment shall continue personally liable for same. As used in this subsection, the term "bona fide purchaser" means a purchaser for value, in good faith, before certification of such assessment of back taxes to the tax collector for collection.

(2) ~~The provisions of This section applies shall apply~~ to property of every class and kind upon which ad valorem tax is assessable by any state or county authority under the laws of the state.

Section 10. Paragraph (b) of subsection (1) of section 196.161, Florida Statutes, is amended to read:

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

(1)

(b) In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the

notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

Section 11. Paragraph (a) of subsection (13) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(13)(a) If the notice of proposed property taxes mailed to taxpayers under this section contains an error, the property appraiser, in lieu of mailing a corrected notice to all taxpayers, may correct the error by mailing a short form of the notice to those taxpayers affected by the error and its correction. The notice shall be prepared by the property appraiser at the expense of the taxing authority which caused the error or at the property appraiser's expense if he or she caused the error. The form of the notice must be approved by the executive director of the Department of Revenue or the executive director's designee. If the error involves only the date and time of the public hearings required by this section, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3).

Section 12. Subsection (5) of section 420.5093, Florida Statutes, is amended, present subsection (6) of that section is renumbered as subsection (7), and a new subsection (6) is added to that section, to read:

420.5093 State Housing Tax Credit Program.—

(5) For purposes of implementing this program and assessing the property for ad valorem taxation under s. 193.011, neither the tax credits nor financing generated by tax credits shall be considered as income to the property, and the actual rental income from rent-restricted units in a state housing tax credit development shall be recognized by the property appraiser. In considering or using the market or cost approaches under s. 193.011, neither the costs paid for by tax credits nor the costs paid for by additional financing proceeds received because the property is in the program shall be included in the valuation.

(6) For the further purpose of implementing this program in Florida and in assessing the property for ad valorem taxation under s. 193.011, any extended low income housing agreement and all amendments and supplements thereto which are recorded and filed in the official public records of the county where the property is located shall be deemed a land use regulation during the term of any such agreement, amendment, or supplement.

Section 13. Subsection (5) of section 420.5099, Florida Statutes, is amended, present subsection (6) of that section is renumbered as subsection (7), and a new subsection (6) is added to that section to read:

420.5099 Allocation of the low-income housing tax credit.—

(5) For purposes of implementing this program in Florida and in assessing the property for ad valorem taxation under s. 193.011, neither the tax credits, nor financing generated by tax credits, shall be considered as income to the property, and the actual rental income from rent restricted units in a low-income tax credit development shall be recognized by the property appraiser. In considering or using the market or cost approaches under s. 193.011, neither the costs paid for by tax credits nor the costs paid for by additional financing proceeds received because the property is in the program shall be included in the valuation.

(6) For the further purpose of implementing this program in Florida and in assessing the property for ad valorem taxation under s. 193.011, any extended low income housing agreement and all amendments and supplements thereto which are recorded and filed in the official public records of the county where the property is located shall be deemed a land use regulation during the term of any such agreement, amendment, or supplement.

Section 14. Section 197.552, Florida Statutes, is amended to read:

197.552 Tax deeds.—All tax deeds shall be issued in the name of a county and shall be signed by the clerk of the county. The deed shall be witnessed by two witnesses, the official seal shall be attached thereto, and the deed shall be acknowledged or proven as other deeds. Except as specifically provided in this chapter, no right, interest, restriction, or other covenant shall survive the issuance of a tax deed, except that a lien of record held by a municipal or county governmental unit, special district, or community development district, when such lien is not satisfied as of the disbursement of proceeds of sale under the provisions of s. 197.582, shall survive the issuance of a tax deed. The charges by the clerk shall be as provided in s. 28.24. Tax deeds issued to a purchaser of land for delinquent taxes shall be in the form prescribed by the department. All deeds issued pursuant to this section shall be prima facie evidence of the regularity of all proceedings from the valuation of the lands to the issuance of the deed, inclusive.

Section 15. Paragraph (e) is added to subsection (3) of section 193.461, Florida Statutes, to read:

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

(3)

(e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the property appraiser, the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 15, of each year, provide notice to the owner of land that was

classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. However, this paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

Section 16. Section 197.1722, Florida Statutes, is created to read:

197.1722 Real property taxes; limited waiver of mandatory charge.—

(1)(a) For taxes due for the 2001 tax year only, and limited to the time in which a taxpayer on application has a demonstrable inability to pay arising from a contraction in business income of 25 percent or more in the 6-month period commencing September 2001, as compared to the same period in 2000, a tax collector may extend the date of tax certificate sales by 30 days and may waive the 3-percent minimum mandatory charges and an additional 30 days' interest under s. 197.172, subject to the provisions of this section.

(b) The program must be available, upon application to the board of county commissioners, to each real property taxpayer whose real property taxes exceed \$10,000, for property defined in s. 159.27(11) and (12).

(2)(a) The board of county commissioners shall require each taxpayer who requests to participate in the program to submit an application on a form prescribed by the Department of Revenue which, at a minimum, must include the name, address, description of the property subject to real property taxes, the reason for the inability to pay, and the amount of the real property taxes owed by the taxpayer.

(b) After a taxpayer submits the required application, the board of county commissioners may implement the waiver at their discretion, by ordinance, upon a majority vote in favor of such waiver. At the time the waiver is considered, the board of county commissioners shall consider a taxpayer's ability to pay over the time period of the waiver.

(c) If the board of county commissioners implements the waiver, the 3-percent minimum mandatory charge under s. 197.172 for delinquent taxes paid prior to the sale of a tax certificate shall not apply. Further, the taxpayer shall be permitted to redeem a tax certificate within 90 days after April 1 without being subject to the 3-percent minimum mandatory charge under s. 197.172 and any tax certificate sold shall be subject to correction accordingly.

(3) Any person, firm, or corporation which desires the relief in subsection (2) shall, in the year the relief is desired to take effect, file a written request with the board of county commissioners. The request shall request the adoption of an ordinance granting the applicant a relief pursuant to this section and shall include the following information:

(a) The name and location of the business.

(b) A description of the property for which relief is requested.

(c) Proof, to the satisfaction of the board of county commissioners, that the applicant is a business as described in this section.

(d) Other information deemed necessary by the department.

(4) Before the board of county commissioners takes action on the application, the board shall deliver a copy of the application to the tax collector of the county.

(5) The board of county commissioners shall determine whether the property for which relief is requested under this section is a business as described in this section, which determination the county shall also affix to the face of the application forwarded by the tax collector. Upon request by the county, the department, property appraiser, and tax collector shall provide such information as may be available to assist the board in making such determination.

(6) An ordinance granting a relief under this section shall be adopted in the same manner as any other ordinance of the county and shall include:

(a) The name and address of the business to which the relief is granted.

(b) The year for which the relief will remain in effect.

(c) A finding that the business named in the ordinance meets the requirements of this section.

(7) This section is repealed April 1, 2003.

Section 17. There is appropriated from the General Revenue Fund to the Department of Revenue the sum of \$45,000 for the purpose of reimbursing counties for the cost of using special masters as provided in section 194.035, Florida Statutes, as amended by this act.

Section 18. This act shall take effect January 1, 2003.

Approved by the Governor April 11, 2002.

Filed in Office Secretary of State April 11, 2002.