

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 129.03, F.S.; revising the information required to be
4 included on summaries of adopted tentative budgets;
5 amending s. 192.0105, F.S.; conforming provisions to
6 changes made by the act; amending s. 193.0235, F.S.;
7 revising the definition of the term "common element"
8 for purposes of prorating ad valorem taxes for certain
9 properties under certain circumstances; amending s.
10 193.122, F.S.; establishing deadlines for value
11 adjustment boards to complete final assessment roll
12 certifications; providing applicability; amending s.
13 194.011, F.S.; revising the procedures for filing
14 petitions to the value adjustment board; revising the
15 procedures used during a value adjustment board
16 hearing; revising the documentation required to be on
17 evidence lists during value adjustment board hearings;
18 amending s. 194.014, F.S.; revising the interest rate
19 upon which certain unpaid and overpaid ad valorem
20 taxes accrue; defining the term "bank prime loan
21 rate"; amending s. 194.015, F.S.; revising the
22 membership and requirements for meetings of value
23 adjustment boards; requiring continuing education for
24 appraiser members; authorizing the district school
25 board and district county commission to audit certain
26 expenses of the value adjustment board; amending s.

27 194.032, F.S.; revising requirements for the provision
28 of property record cards to a petitioner; requiring
29 value adjustment boards to address issues concerning
30 assessment rolls by a time certain; amending s.
31 194.034, F.S.; revising the entities that may
32 represent a taxpayer before the value adjustment
33 board; revising provisions relating to findings of
34 fact and conclusions of law; amending s. 194.035,
35 F.S.; prohibiting consideration to be given in the
36 appointment of special magistrates to assessment
37 reductions recommended by a special magistrate;
38 amending s. 196.141, F.S.; authorizing property
39 appraisers to contract for the examination and audit
40 of homestead exemption claims; specifying terms that
41 must be included in the contract; authorizing the
42 property appraiser to retain certain interest
43 earnings; amending s. 196.161, F.S.; requiring the
44 filing of tax liens for taxes, penalties, and interest
45 that remain unpaid after a specified time; requiring
46 that certain unpaid tax liens be included in the next
47 tax roll; specifying that such lien is superior to all
48 other liens; deleting provisions specifying when liens
49 attach to property; amending s. 200.069, F.S.;
50 revising the information to be included on the notice
51 of proposed property taxes and non-ad valorem
52 assessments; amending s. 213.30, F.S.; specifying that

53 persons may seek or obtain funds because of the
 54 failure of other persons to comply with the state's
 55 tax laws, including homestead exemptions; providing a
 56 finding of important state interest; providing
 57 effective dates.

58

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

60

61 Section 1. Effective October 1, 2015, paragraph (b) of
 62 subsection (3) of section 129.03, Florida Statutes, is amended
 63 to read:

64 129.03 Preparation and adoption of budget.—

65 (3) The county budget officer, after tentatively
 66 ascertaining the proposed fiscal policies of the board for the
 67 next fiscal year, shall prepare and present to the board a
 68 tentative budget for the next fiscal year for each of the funds
 69 provided in this chapter, including all estimated receipts,
 70 taxes to be levied, and balances expected to be brought forward
 71 and all estimated expenditures, reserves, and balances to be
 72 carried over at the end of the year.

73 (b) Upon receipt of the tentative budgets and completion
 74 of any revisions, the board shall prepare a statement
 75 summarizing all of the adopted tentative budgets. The summary
 76 statement must show, for each budget and the total of all
 77 budgets, the proposed tax millages, balances, reserves, and the
 78 total of each major classification of receipts and expenditures,

79 classified according to the uniform classification of accounts
80 adopted by the appropriate state agency. The board shall specify
81 the proportionate amount of the proposed county tax millage and
82 the proportionate amount of gross ad valorem taxes attributable
83 to the budgets of the sheriff, the property appraiser, the clerk
84 of the circuit court and county comptroller, the tax collector,
85 and the supervisor of elections, respectively. The board shall
86 cause this summary statement to be advertised one time in a
87 newspaper of general circulation published in the county, or by
88 posting at the courthouse door if there is no such newspaper,
89 and the advertisement must appear adjacent to the advertisement
90 required pursuant to s. 200.065.

91 Section 2. Paragraph (f) of subsection (2) of section
92 192.0105, Florida Statutes, is amended to read:

93 192.0105 Taxpayer rights.—There is created a Florida
94 Taxpayer's Bill of Rights for property taxes and assessments to
95 guarantee that the rights, privacy, and property of the
96 taxpayers of this state are adequately safeguarded and protected
97 during tax levy, assessment, collection, and enforcement
98 processes administered under the revenue laws of this state. The
99 Taxpayer's Bill of Rights compiles, in one document, brief but
100 comprehensive statements that summarize the rights and
101 obligations of the property appraisers, tax collectors, clerks
102 of the court, local governing boards, the Department of Revenue,
103 and taxpayers. Additional rights afforded to payors of taxes and
104 assessments imposed under the revenue laws of this state are

105 provided in s. 213.015. The rights afforded taxpayers to assure
 106 that their privacy and property are safeguarded and protected
 107 during tax levy, assessment, and collection are available only
 108 insofar as they are implemented in other parts of the Florida
 109 Statutes or rules of the Department of Revenue. The rights so
 110 guaranteed to state taxpayers in the Florida Statutes and the
 111 departmental rules include:

112 (2) THE RIGHT TO DUE PROCESS.—

113 (f) The right, in value adjustment board proceedings, to
 114 have all evidence presented and considered at a public hearing
 115 at the scheduled time, to be represented by a person specified
 116 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses
 117 sworn and cross-examined, and to examine property appraisers or
 118 evaluators employed by the board who present testimony (see ss.
 119 194.034(1)(a) and (c) and (4), and 194.035(2)).

120 Section 3. Paragraph (d) is added to subsection (2) of
 121 section 193.0235, Florida Statutes, to read:

122 193.0235 Ad valorem taxes and non-ad valorem assessments
 123 against subdivision property.—

124 (2) As used in this section, the term "common element"
 125 includes:

126 (d) Property located within the same county as the
 127 subdivision and used for at least 10 years exclusively for the
 128 benefit of lot owners within the subdivision.

129 Section 4. Subsection (1) of section 193.122, Florida
 130 Statutes, is amended to read:

131 193.122 Certificates of value adjustment board and
 132 property appraiser; extensions on the assessment rolls.—

133 (1) The value adjustment board shall certify each
 134 assessment roll upon order of the board of county commissioners
 135 pursuant to s. 197.323, if applicable, and again after all
 136 hearings required by s. 194.032 have been held. These
 137 certificates shall be attached to each roll as required by the
 138 Department of Revenue. Notwithstanding an extension of the roll
 139 pursuant to s. 197.323, the value adjustment board must complete
 140 all hearings required by s. 194.032 and certify the assessment
 141 roll to the property appraiser by June 1 following the tax year
 142 in which the assessments were made. The June 1 requirement shall
 143 be waived in each year in which the number of petitions filed
 144 increased by more than 10 percent over the prior year.

145 Section 5. The amendment made by this act to s. 193.122,
 146 Florida Statutes, first applies beginning with the 2017 tax
 147 roll.

148 Section 6. Subsections (3) and (4) of section 194.011,
 149 Florida Statutes, are amended to read:

150 194.011 Assessment notice; objections to assessments.—

151 (3) A petition to the value adjustment board must be in
 152 substantially the form prescribed by the department.
 153 Notwithstanding s. 195.022, a county officer may not refuse to
 154 accept a form provided by the department for this purpose if the
 155 taxpayer chooses to use it. A petition to the value adjustment
 156 board must be signed by the taxpayer or be accompanied at the

157 time of filing by the taxpayer's written authorization for
158 representation by a person specified in s. 194.034(1) (a). A
159 written authorization is valid for 1 tax year, and a new written
160 authorization by the taxpayer shall be required for each
161 subsequent tax year. A petition shall also describe the property
162 by parcel number and shall be filed as follows:

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

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

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

174 (d) The petition may be filed, as to valuation issues, at
175 any time during the taxable year on or before the 25th day
176 following the mailing of notice by the property appraiser as
177 provided in subsection (1). With respect to an issue involving
178 the denial of an exemption, an agricultural or high-water
179 recharge classification application, an application for
180 classification as historic property used for commercial or
181 certain nonprofit purposes, or a deferral, the petition must be
182 filed at any time during the taxable year on or before the 30th

183 day following the mailing of the notice by the property
184 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
185 or s. 196.193 or notice by the tax collector under s. 197.2425.

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

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

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

209 (4) (a) At least 15 days before the hearing the petitioner
210 shall provide to the property appraiser a list of evidence to be
211 presented at the hearing, together with copies of all
212 documentation to be considered by the value adjustment board and
213 a summary of evidence to be presented by witnesses.

214 (b) No later than 7 days before the hearing, if the
215 petitioner has provided the information required under paragraph
216 (a), and if requested in writing by the petitioner, the property
217 appraiser shall provide to the petitioner a list of evidence to
218 be presented at the hearing, together with copies of all
219 documentation to be considered by the value adjustment board and
220 a summary of evidence to be presented by witnesses. The evidence
221 list must contain the property record card for the property that
222 is the subject of the petition as well as the property record
223 card for any comparable property listed as evidence, unless the
224 property record cards are available online from the property
225 appraiser. If the petitioner's property record card or the
226 comparable property record cards listed as evidence are
227 available online from the property appraiser, the property
228 appraiser must notify the petitioner of the cards that are
229 available online but is not required to provide such card or
230 cards if provided by the clerk. The property appraiser must
231 redact any confidential information contained on any property
232 record card before it is submitted to the petitioner. Failure of
233 the property appraiser to timely comply with the requirements of
234 this paragraph shall result in a rescheduling of the hearing.

235 (c) Notwithstanding a prior request by a property
 236 appraiser for information pursuant to s. 193.011, provisions
 237 related to evidence exchange contained in this section only
 238 apply to value adjustment board proceedings after the petitioner
 239 has served notice of intention to challenge the property
 240 appraiser's assessment of value or classification of property
 241 pursuant to this section.

242 (d) Evidence that is confidential under law remains
 243 confidential until it is submitted to the value adjustment board
 244 for consideration and admission into the record.

245 Section 7. Subsection (2) of section 194.014, Florida
 246 Statutes, is amended to read:

247 194.014 Partial payment of ad valorem taxes; proceedings
 248 before value adjustment board.—

249 (2) If the value adjustment board or the property
 250 appraiser determines that the petitioner owes ad valorem taxes
 251 in excess of the amount paid, the unpaid amount accrues interest
 252 at an annual percentage rate equal to the bank prime loan rate
 253 on July 1, or the first business day thereafter if July 1 is a
 254 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~
 255 percent per year, beginning on ~~from~~ the date the taxes became
 256 delinquent pursuant to s. 197.333 until the unpaid amount is
 257 paid. If the value adjustment board or the property appraiser
 258 determines that a refund is due, the overpaid amount accrues
 259 interest at an annual percentage rate equal to the bank prime
 260 loan rate on July 1, or the first business day thereafter if

261 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~
262 ~~rate of 12 percent per year, beginning on from~~ the date the
263 taxes became delinquent pursuant to s. 197.333 until a refund is
264 paid. Interest does not accrue on amounts paid in excess of 100
265 percent of the current taxes due as provided on the tax notice
266 issued pursuant to s. 197.322. For purposes of this subsection,
267 the term "bank prime loan rate" means the average predominant
268 prime rate quoted by commercial banks to large businesses as
269 determined by the Board of Governors of the Federal Reserve
270 System.

271 Section 8. Effective July 1, 2016, section 194.015,
272 Florida Statutes, is amended to read:

273 194.015 Value adjustment board.—There is hereby created a
274 value adjustment board for each county, which shall consist of
275 five citizen members appointed by the legislative delegation of
276 state representatives and state senators who represent the
277 county. One member must be an owner of homestead property in the
278 county, one member must own commercial property in the county,
279 and one member must be a licensed real estate appraiser who is a
280 resident of the county. If a licensed real estate appraiser is
281 not available, the legislative delegation may appoint another
282 owner of homestead or commercial property who is a resident of
283 the county. The final two members of the value adjustment board
284 must be residents of the county. Any three members shall
285 constitute a quorum of the board, and a meeting shall not take
286 place unless a quorum is present. The board shall elect one of

287 its members to serve as chair. The Department of Business and
288 Professional Regulation must provide continuing education
289 credits to appraiser members of value adjustment boards ~~two~~
290 ~~members of the governing body of the county as elected from the~~
291 ~~membership of the board of said governing body, one of whom~~
292 ~~shall be elected chairperson, and one member of the school board~~
293 ~~as elected from the membership of the school board, and two~~
294 ~~citizen members, one of whom shall be appointed by the governing~~
295 ~~body of the county and must own homestead property within the~~
296 ~~county and one of whom must be appointed by the school board and~~
297 ~~must own a business occupying commercial space located within~~
298 ~~the school district. A citizen member may not be a member or an~~
299 ~~employee of any taxing authority, and may not be a person who~~
300 ~~represents property owners in any administrative or judicial~~
301 ~~review of property taxes. The members of the board may be~~
302 ~~temporarily replaced by other members of the respective boards~~
303 ~~on appointment by their respective chairpersons. Any three~~
304 ~~members shall constitute a quorum of the board, except that each~~
305 ~~quorum must include at least one member of said governing board,~~
306 ~~at least one member of the school board, and at least one~~
307 ~~citizen member and no meeting of the board shall take place~~
308 ~~unless a quorum is present. Members of the board may receive~~
309 ~~such per diem compensation as is allowed by law for state~~
310 ~~employees if both bodies elect to allow such compensation. The~~
311 ~~clerk of the governing body of the county shall be the clerk of~~
312 ~~the value adjustment board. The board shall appoint private~~

313 counsel who has practiced law for over 5 years and who shall
 314 receive such compensation as may be established by the board.
 315 The private counsel may not represent the property appraiser,
 316 the tax collector, any taxing authority, or any property owner
 317 in any administrative or judicial review of property taxes. ~~A~~ No
 318 meeting of the board shall not take place unless counsel to the
 319 board is present. Two-fifths of the expenses of the board shall
 320 be borne by the district school board and three-fifths by the
 321 district county commission. The district school board and
 322 district county commission may audit the expenses related to the
 323 value adjustment board process.

324 Section 9. Paragraph (a) of subsection (2) of section
 325 194.032, Florida Statutes, is amended, and subsection (4) is
 326 added to that section, to read:

327 194.032 Hearing purposes; timetable.-

328 (2)(a) The clerk of the governing body of the county shall
 329 prepare a schedule of appearances before the board based on
 330 petitions timely filed with him or her. The clerk shall notify
 331 each petitioner of the scheduled time of his or her appearance
 332 at least 25 calendar days before the day of the scheduled
 333 appearance. The notice must indicate whether the petition has
 334 been scheduled to be heard at a particular time or during a
 335 block of time. If the petition has been scheduled to be heard
 336 within a block of time, the beginning and ending of that block
 337 of time must be indicated on the notice; however, as provided in
 338 paragraph (b), a petitioner may not be required to wait for more

339 than a reasonable time, not to exceed 2 hours, after the
340 beginning of the block of time. ~~If the petitioner checked the~~
341 ~~appropriate box on the petition form to request a copy of the~~
342 ~~property record card containing relevant information used in~~
343 ~~computing the current assessment,~~ The property appraiser must
344 provide a the copy of the property record card containing
345 information relevant to the computation of the current
346 assessment, with confidential information redacted, to the
347 petitioner upon receipt of the petition from the clerk
348 regardless of whether the petitioner initiates evidence
349 exchange, unless the property record card is available online
350 from the property appraiser, in which case the property
351 appraiser must notify the petitioner that the property record
352 card is available online. Upon receipt of the notice, the
353 petitioner may reschedule the hearing a single time by
354 submitting to the clerk a written request to reschedule, at
355 least 5 calendar days before the day of the originally scheduled
356 hearing. If the hearing is rescheduled by the petitioner, the
357 clerk shall notify the petitioner of the rescheduled time of his
358 or her appearance at least 15 calendar days before the day of
359 the rescheduled appearance.

360 (4) The board must hear all petitions, complaints,
361 appeals, and disputes and must submit the certified assessment
362 roll as required under s. 193.122 to the property appraiser each
363 year by June 1 of the tax year following the assessment date.
364 The June 1 requirement shall be waived in each year in which the

365 number of petitions filed increased by more than 10 percent over
366 the prior year.

367 Section 10. Paragraph (a) of subsection (1) and subsection
368 (2) of section 194.034, Florida Statutes, are amended to read:

369 194.034 Hearing procedures; rules.—

370 (1) (a) Petitioners before the board may be represented by
371 a corporate representative of the taxpayer, an attorney who is a
372 member of The Florida Bar, an individual with power of attorney
373 to act on behalf of the taxpayer pursuant to part II of chapter
374 709, a licensed real estate appraiser, a licensed real estate
375 broker, or a certified public accountant retained by the
376 taxpayer ~~an attorney or agent~~ and may present testimony and
377 other evidence. The property appraiser or his or her authorized
378 representatives may be represented by an attorney in defending
379 the property appraiser's assessment or opposing an exemption and
380 may present testimony and other evidence. The property
381 appraiser, each petitioner, and all witnesses shall be required,
382 upon the request of either party, to testify under oath as
383 administered by the chair ~~chairperson~~ of the board. Hearings
384 shall be conducted in the manner prescribed by rules of the
385 department, which rules shall include the right of cross-
386 examination of any witness.

387 (2) In each case, except if the complaint is withdrawn by
388 the petitioner or if the complaint is acknowledged as correct by
389 the property appraiser, the value adjustment board shall render
390 a written decision. All such decisions shall be issued within 20

391 calendar days after the last day the board is in session under
392 s. 194.032. The decision of the board must contain findings of
393 fact and conclusions of law and must include reasons for
394 upholding or overturning the determination of the property
395 appraiser. Findings of fact must be based on admitted evidence
396 or a lack thereof. Conclusions of law must be logically
397 connected to the findings of fact and must be stated in
398 statutory terms. If a special magistrate has been appointed, the
399 recommendations of the special magistrate shall be considered by
400 the board. The clerk, upon issuance of a decision, shall, on a
401 form provided by the Department of Revenue, notify each taxpayer
402 and the property appraiser of the decision of the board. This
403 notification shall be by first-class mail or by electronic means
404 if selected by the taxpayer on the originally filed petition. If
405 requested by the Department of Revenue, the clerk shall provide
406 to the department a copy of the decision or information relating
407 to the tax impact of the findings and results of the board as
408 described in s. 194.037 in the manner and form requested.

409 Section 11. Subsection (1) of section 194.035, Florida
410 Statutes, is amended to read:

411 194.035 Special magistrates; property evaluators.—

412 (1) In counties having a population of more than 75,000,
413 the board shall appoint special magistrates for the purpose of
414 taking testimony and making recommendations to the board, which
415 recommendations the board may act upon without further hearing.
416 These special magistrates may not be elected or appointed

417 officials or employees of the county but shall be selected from
418 a list of those qualified individuals who are willing to serve
419 as special magistrates. Employees and elected or appointed
420 officials of a taxing jurisdiction or of the state may not serve
421 as special magistrates. The clerk of the board shall annually
422 notify such individuals or their professional associations to
423 make known to them that opportunities to serve as special
424 magistrates exist. The Department of Revenue shall provide a
425 list of qualified special magistrates to any county with a
426 population of 75,000 or less. Subject to appropriation, the
427 department shall reimburse counties with a population of 75,000
428 or less for payments made to special magistrates appointed for
429 the purpose of taking testimony and making recommendations to
430 the value adjustment board pursuant to this section. The
431 department shall establish a reasonable range for payments per
432 case to special magistrates based on such payments in other
433 counties. Requests for reimbursement of payments outside this
434 range shall be justified by the county. If the total of all
435 requests for reimbursement in any year exceeds the amount
436 available pursuant to this section, payments to all counties
437 shall be prorated accordingly. If a county having a population
438 less than 75,000 does not appoint a special magistrate to hear
439 each petition, the person or persons designated to hear
440 petitions before the value adjustment board or the attorney
441 appointed to advise the value adjustment board shall attend the
442 training provided pursuant to subsection (3), regardless of

443 whether the person would otherwise be required to attend, but
444 shall not be required to pay the tuition fee specified in
445 subsection (3). A special magistrate appointed to hear issues of
446 exemptions and classifications shall be a member of The Florida
447 Bar with no less than 5 years' experience in the area of ad
448 valorem taxation. A special magistrate appointed to hear issues
449 regarding the valuation of real estate shall be a state
450 certified real estate appraiser with not less than 5 years'
451 experience in real property valuation. A special magistrate
452 appointed to hear issues regarding the valuation of tangible
453 personal property shall be a designated member of a nationally
454 recognized appraiser's organization with not less than 5 years'
455 experience in tangible personal property valuation. A special
456 magistrate need not be a resident of the county in which he or
457 she serves. A special magistrate may not represent a person
458 before the board in any tax year during which he or she has
459 served that board as a special magistrate. Before appointing a
460 special magistrate, a value adjustment board shall verify the
461 special magistrate's qualifications. The value adjustment board
462 shall ensure that the selection of special magistrates is based
463 solely upon the experience and qualifications of the special
464 magistrate and is not influenced by the property appraiser. The
465 special magistrate shall accurately and completely preserve all
466 testimony and, in making recommendations to the value adjustment
467 board, shall include proposed findings of fact, conclusions of
468 law, and reasons for upholding or overturning the determination

469 of the property appraiser. The expense of hearings before
 470 magistrates and any compensation of special magistrates shall be
 471 borne three-fifths by the board of county commissioners and two-
 472 fifths by the school board. When appointing special magistrates
 473 or scheduling special magistrates for specific hearings, the
 474 board, board attorney, and board clerk may not consider the
 475 dollar amount or percentage of any assessment reductions
 476 recommended by any special magistrate in the current year or in
 477 any previous year.

478 Section 12. Section 196.141, Florida Statutes, is amended
 479 to read:

480 196.141 Homestead exemptions; duty of property appraiser.-

481 (1) The property appraiser shall examine each claim for
 482 exemption filed with or referred to him or her and shall allow
 483 the exemption ~~same~~, if found to be in accordance with law, by
 484 marking the exemption ~~same~~ approved and by making the proper
 485 deductions on the assessment rolls ~~tax books~~.

486 (2) The property appraiser may contract for services to
 487 examine or audit homestead tax exemptions claimed on assessment
 488 rolls. Agreements for such contracted services shall provide, at
 489 a minimum, that:

490 (a) The contractor may not directly or indirectly contact
 491 the person claiming a homestead exemption.

492 (b) After the contractor completes the examination or
 493 audit, the contractor must disclose the results to the property
 494 appraiser, who will determine whether the person was entitled to

495 the homestead exemption and, if the person was not entitled to
496 the homestead exemption, initiate proceedings pursuant to ss.
497 196.151 and 196.161.

498 (c) The contractor is solely responsible to the property
499 appraiser for any claims arising from the contractor's
500 performance.

501 (d) The contractor's compensation will consist solely of a
502 portion, as specified in the agreement, of the penalties imposed
503 pursuant to this chapter and collected on the assessments
504 resulting from the contractor's examination or audit and the
505 removal of homestead exemptions from previous and current year
506 tax rolls.

507
508 A property appraiser contracting for such services may receive
509 the interest imposed pursuant to this chapter and collected on
510 the taxes owed on previous and current year assessment rolls.
511 After distributing the compensation for such contracted services
512 and the interest that the property appraiser retains, the tax
513 collector shall distribute any back taxes collected under
514 chapter 197.

515 Section 13. Paragraph (b) of subsection (1) and
516 subsections (2) and (3) of section 196.161, Florida Statutes,
517 are amended to read:

518 196.161 Homestead exemptions; lien imposed on property of
519 person claiming exemption although not a permanent resident.—

520 (1)

521 (b) In addition, upon determination by the property
522 appraiser that for any year or years within the prior 10 years a
523 person who was not entitled to a homestead exemption was granted
524 a homestead exemption from ad valorem taxes, ~~it shall be the~~
525 ~~duty of~~ the property appraiser making such determination shall
526 ~~to~~ serve upon the owner a notice of intent to record in the
527 public records of the county a notice of tax lien against any
528 property owned by that person in the county, and such property
529 shall be identified in the notice of tax lien. Such property
530 which is situated in this state shall be subject to the taxes
531 exempted thereby, plus a penalty of 50 percent of the unpaid
532 taxes for each year and 15 percent interest per annum. However,
533 if a homestead exemption is improperly granted as a result of a
534 clerical mistake or an omission by the property appraiser, the
535 person improperly receiving the exemption shall not be assessed
536 penalty and interest. Before ~~any~~ such lien may be filed, the
537 owner so notified must be given 30 days to pay the taxes,
538 penalties, and interest. The tax lien shall be filed for the
539 taxes, penalties, and interest that remain unpaid 30 days after
540 the notice is sent. Such tax lien shall remain on the property
541 until the taxes, penalties, and interest are paid in full.

542 (2) Except when a homestead exemption is improperly
543 granted as the result of a clerical error by the property
544 appraiser, taxes, penalties, and interest assessed pursuant to
545 this section that are not paid in full shall be included in the
546 next tax notice and shall be collected in the same manner as,

547 and in addition to, the current ad valorem taxes under chapter
548 197, including the annual tax certificate sale when appropriate.
549 ~~The collection of the taxes provided in this section shall be in~~
550 ~~the same manner as existing ad valorem taxes, and the above~~
551 ~~procedure of recapturing such taxes shall be supplemental to any~~
552 ~~existing provision under the laws of this state.~~

553 (3) The lien under subsection (1) constitutes a first lien
554 as set forth in s. 197.122 herein provided shall not attach to
555 ~~the property until the notice of tax lien is filed among the~~
556 ~~public records of the county where the property is located.~~
557 ~~Prior to the filing of such notice of lien, any purchaser for~~
558 ~~value of the subject property shall take free and clear of such~~
559 ~~lien. Such lien when filed shall attach to any property which is~~
560 ~~identified in the notice of lien and is owned by the person who~~
561 ~~illegally or improperly received the homestead exemption. Should~~
562 ~~such person no longer own property in the county, but own~~
563 ~~property in some other county or counties in the state, it shall~~
564 ~~be the duty of the property appraiser to record a notice of tax~~
565 ~~lien in such other county or counties, identifying the property~~
566 ~~owned by such person in such county or counties, and it shall~~
567 ~~become a lien against such property in such county or counties.~~

568 Section 14. Effective October 1, 2015, subsection (3),
569 paragraph (a) of subsection (4), and subsection (7) of section
570 200.069, Florida Statutes, are amended to read:

571 200.069 Notice of proposed property taxes and non-ad
572 valorem assessments.—Pursuant to s. 200.065(2)(b), the property

573 appraiser, in the name of the taxing authorities and local
574 governing boards levying non-ad valorem assessments within his
575 or her jurisdiction and at the expense of the county, shall
576 prepare and deliver by first-class mail to each taxpayer to be
577 listed on the current year's assessment roll a notice of
578 proposed property taxes, which notice shall contain the elements
579 and use the format provided in the following form.

580 Notwithstanding the provisions of s. 195.022, no county officer
581 shall use a form other than that provided herein. The Department
582 of Revenue may adjust the spacing and placement on the form of
583 the elements listed in this section as it considers necessary
584 based on changes in conditions necessitated by various taxing
585 authorities. If the elements are in the order listed, the
586 placement of the listed columns may be varied at the discretion
587 and expense of the property appraiser, and the property
588 appraiser may use printing technology and devices to complete
589 the form, the spacing, and the placement of the information in
590 the columns. A county officer may use a form other than that
591 provided by the department for purposes of this part, but only
592 if his or her office pays the related expenses and he or she
593 obtains prior written permission from the executive director of
594 the department; however, a county officer may not use a form the
595 substantive content of which is at variance with the form
596 prescribed by the department. The county officer may continue to
597 use such an approved form until the law that specifies the form
598 is amended or repealed or until the officer receives written

599 disapproval from the executive director.

600 (3) There shall be under each column heading an entry for
601 the county, with subheading entries for the proportionate amount
602 of gross ad valorem tax or millage attributable to the budget of
603 the sheriff, the property appraiser, the clerk of the circuit
604 court and county comptroller, the tax collector, and the
605 supervisor of elections; the school district levy required
606 pursuant to s. 1011.60(6); other operating school levies; the
607 municipality or municipal service taxing unit or units in which
608 the parcel lies, if any; the water management district levying
609 pursuant to s. 373.503; the independent special districts in
610 which the parcel lies, if any; and for all voted levies for debt
611 service applicable to the parcel, if any.

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

614 (a) In the first column, a brief, commonly used name for
615 the taxing authority or its governing body. The heading for the
616 county must have subheadings for the sheriff, the property
617 appraiser, the clerk of the circuit court and county
618 comptroller, the tax collector, and the supervisor of elections.
619 The entry in the first column for the levy required pursuant to
620 s. 1011.60(6) shall be "By State Law." The entry for other
621 operating school district levies shall be "By Local Board." Both
622 school levy entries shall be indented and preceded by the
623 notation "Public Schools:". For each voted levy for debt
624 service, the entry shall be "Voter Approved Debt Payments."

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

627
 628 If you feel that the assessed ~~market~~ value of your property is
 629 inaccurate or ~~does not reflect fair market value,~~ or if you are
 630 entitled to an exemption or classification that is not reflected
 631 above, contact your county property appraiser at ...(phone
 632 number)... or ...(location)....

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

638 Section 15. Subsection (3) of section 213.30, Florida
 639 Statutes, is amended to read:

640 213.30 Compensation for information relating to a
 641 violation of the tax laws.—

642 (3) Notwithstanding any other provision of law, this
 643 section and s. 196.141 are ~~is~~ the sole means by which a ~~any~~
 644 person may seek or obtain any moneys as the result of, in
 645 relation to, or founded upon the failure by another person to
 646 comply with the tax laws of this state. A person's use of any
 647 other law to seek or obtain moneys for such failure is in
 648 derogation of this section and s. 196.141 and conflicts with the
 649 state's duty to administer the tax laws.

650 Section 16. The Legislature finds that this act fulfills

CS/CS/HB 695

2015

651 | an important state interest.

652 | Section 17. Except as otherwise expressly provided in this
653 | act, this act shall take effect July 1, 2015.