

1 A bill to be entitled
 2 An act relating to ad valorem taxation; amending s.
 3 129.03, F.S.; providing information required on the
 4 summary statement of boards of county commissioners;
 5 amending s. 192.0105, F.S.; conforming provisions to
 6 changes made by the act; amending s. 193.122, F.S.;
 7 establishing deadlines for value adjustment boards to
 8 complete final assessment roll certifications;
 9 amending s. 194.011, F.S.; revising the procedures for
 10 filing petitions to the value adjustment board;
 11 revising the procedures during a value adjustment
 12 board hearing; revising the documentation required to
 13 be on an evidence list during a value adjustment board
 14 hearing; amending s. 194.014, F.S.; revising the
 15 interest rate upon which certain unpaid and overpaid
 16 ad valorem taxes accrue; amending s. 194.015, F.S.;
 17 revising the membership qualifications of value
 18 adjustment board members; authorizing the district
 19 school board and district county commission to audit
 20 certain expenses of the value adjustment board;
 21 amending s. 194.032, F.S.; requiring property
 22 appraisers to provide a property record card to a
 23 petitioner upon receipt of a petition or notify the
 24 petitioner it is available online; requiring a
 25 petitioner to show good cause to reschedule a hearing
 26 related to an assessment; requiring county

27 commissioners to address issues concerning assessment
28 rolls by a time certain; amending s. 194.034, F.S.;
29 revising the entities that may represent a taxpayer
30 before the value adjustment board; revising the
31 information required to be in a written decision of a
32 value adjustment board; amending s. 194.035, F.S.;
33 requiring that no consideration is given in the
34 appointment of special magistrates to any assessment
35 reductions recommended by the special magistrate;
36 creating s. 194.038, F.S.; requiring counties, under
37 certain circumstances, to notify the Department of
38 Revenue of petitions contesting tax assessments;
39 requiring the department to conduct reviews of value
40 adjustment board proceedings under certain
41 circumstances; providing review procedures; requiring
42 the department to publish review results; requiring
43 notification to the Legislature of publication of
44 review data and findings; requiring the department to
45 find a value adjustment board to be in violation of
46 the law if certain criteria are met; authorizing a
47 property appraiser to file suit under certain
48 circumstances; requiring the department to adopt
49 rules; amending s. 195.002, F.S.; providing that the
50 department has administrative review powers over value
51 adjustment boards; amending s. 196.141, F.S.;
52 authorizing property appraisers to contract for the

53 examination and audit of homestead exemption claims;
 54 specifying payment for such contracted services and
 55 authorizing the property appraiser to retain certain
 56 interest earnings; amending s. 196.161, F.S.;

57 authorizing taxpayers who improperly receive a
 58 homestead exemption to enter into payment plans for
 59 the payment of taxes, interest, and penalties due;
 60 authorizing tax collectors to impose service charges
 61 to offset the processing costs of payment plans;
 62 specifying that certain unpaid tax liens be included
 63 in the next assessment roll; amending s. 200.069,
 64 F.S., providing information required on the notice of
 65 proposed property taxes and non-ad valorem
 66 assessments; amending s. 213.30, F.S.; deleting a
 67 provision that restricted governmental entities from
 68 contracting for certain services regarding the
 69 collection of unpaid taxes; providing a statement of
 70 important state interest; providing an effective date.

71
 72 Be It Enacted by the Legislature of the State of Florida:

73
 74 Section 1. Effective October 1, 2015, paragraph (b) of
 75 subsection (3) of section 129.03, Florida Statutes, is amended
 76 to read:

77 129.03 Preparation and adoption of budget.—
 78 (3) The county budget officer, after tentatively

79 | ascertaining the proposed fiscal policies of the board for the
 80 | next fiscal year, shall prepare and present to the board a
 81 | tentative budget for the next fiscal year for each of the funds
 82 | provided in this chapter, including all estimated receipts,
 83 | taxes to be levied, and balances expected to be brought forward
 84 | and all estimated expenditures, reserves, and balances to be
 85 | carried over at the end of the year.

86 | (b) Upon receipt of the tentative budgets and completion
 87 | of any revisions, the board shall prepare a statement
 88 | summarizing all of the adopted tentative budgets. The summary
 89 | statement must show, for each budget and the total of all
 90 | budgets, the proposed tax millages, balances, reserves, and the
 91 | total of each major classification of receipts and expenditures,
 92 | classified according to the uniform classification of accounts
 93 | adopted by the appropriate state agency. The board shall specify
 94 | the proportionate amount of the proposed county tax millage and
 95 | the proportionate amount of gross ad valorem taxes attributable
 96 | to the budgets of the sheriff, the property appraiser, the clerk
 97 | of the circuit court and county comptroller, the tax collector,
 98 | and the supervisor of elections, respectively. The board shall
 99 | cause this summary statement to be advertised one time in a
 100 | newspaper of general circulation published in the county, or by
 101 | posting at the courthouse door if there is no such newspaper,
 102 | and the advertisement must appear adjacent to the advertisement
 103 | required pursuant to s. 200.065.

104 | Section 2. Paragraph (f) of subsection (2) of section

105 192.0105, Florida Statutes, is amended to read:

106 192.0105 Taxpayer rights.—There is created a Florida
 107 Taxpayer's Bill of Rights for property taxes and assessments to
 108 guarantee that the rights, privacy, and property of the
 109 taxpayers of this state are adequately safeguarded and protected
 110 during tax levy, assessment, collection, and enforcement
 111 processes administered under the revenue laws of this state. The
 112 Taxpayer's Bill of Rights compiles, in one document, brief but
 113 comprehensive statements that summarize the rights and
 114 obligations of the property appraisers, tax collectors, clerks
 115 of the court, local governing boards, the Department of Revenue,
 116 and taxpayers. Additional rights afforded to payors of taxes and
 117 assessments imposed under the revenue laws of this state are
 118 provided in s. 213.015. The rights afforded taxpayers to assure
 119 that their privacy and property are safeguarded and protected
 120 during tax levy, assessment, and collection are available only
 121 insofar as they are implemented in other parts of the Florida
 122 Statutes or rules of the Department of Revenue. The rights so
 123 guaranteed to state taxpayers in the Florida Statutes and the
 124 departmental rules include:

125 (2) THE RIGHT TO DUE PROCESS.—

126 (f) The right, in value adjustment board proceedings, to
 127 have all evidence presented and considered at a public hearing
 128 at the scheduled time, to be represented by a person specified
 129 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses
 130 sworn and cross-examined, and to examine property appraisers or

131 evaluators employed by the board who present testimony (see ss.
 132 194.034(1)(a) and (c) and (4), and 194.035(2)).

133 Section 3. Subsection (1) of section 193.122, Florida
 134 Statutes, is amended to read:

135 193.122 Certificates of value adjustment board and
 136 property appraiser; extensions on the assessment rolls.—

137 (1) The value adjustment board shall certify each
 138 assessment roll upon order of the board of county commissioners
 139 pursuant to s. 197.323, if applicable, and again after all
 140 hearings required by s. 194.032 have been held. These
 141 certificates shall be attached to each roll as required by the
 142 Department of Revenue. Notwithstanding extension of the roll
 143 pursuant to s. 197.323, the value adjustment board must complete
 144 all hearings required by s. 194.032 and certify the assessment
 145 roll to the property appraiser by June 1 following the tax year
 146 in which the assessments were made.

147 Section 4. Subsection (3) and paragraph (b) of subsection
 148 (4) of section 194.011, Florida Statutes, are amended to read:

149 194.011 Assessment notice; objections to assessments.—

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

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

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

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

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

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

183 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
 184 or s. 196.193 or notice by the tax collector under s. 197.2425.

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

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

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

208 (4)

209 (b) No later than 7 days before the hearing, if the
 210 petitioner has provided the information required under paragraph
 211 (a), and if requested in writing by the petitioner, the property
 212 appraiser shall provide to the petitioner a list of evidence to
 213 be presented at the hearing, together with copies of all
 214 documentation to be considered by the value adjustment board and
 215 a summary of evidence to be presented by witnesses. The evidence
 216 list must contain the property record card for the property that
 217 is the subject of the petition as well as the property record
 218 card for any comparable property listed as evidence. If the
 219 petitioner's property record card is available online from the
 220 property appraiser, the property appraiser must notify the
 221 petitioner that the property record card is available online,
 222 but is not required to provide the property card. If the
 223 petition challenges the assessed value of the property, the
 224 evidence list must also include a copy of the form signed by the
 225 property appraiser documenting adjustments made to the recorded
 226 selling price or fair market value of the property pursuant to
 227 those factors described in s. 193.011(8) if provided by the
 228 ~~elerk. Failure of the property appraiser to timely comply with~~
 229 ~~the requirements of this paragraph shall result in a~~
 230 ~~rescheduling of the hearing. The property appraiser must redact~~
 231 ~~any confidential information contained on any property record~~
 232 ~~card before it is submitted to the petitioner. Failure by either~~
 233 ~~party to timely comply with the requirements of this subsection~~
 234 ~~shall result in the exclusion from consideration by the value~~

235 adjustment board of any evidence that was requested in writing
 236 and not timely provided.

237 (c) Provisions related to evidence exchange contained in
 238 this section shall only apply to value adjustment board
 239 proceedings after the petitioner has served notice of intention
 240 to challenge the property appraiser's assessment of value or
 241 classification of property pursuant to s. 194.011.

242 (d) Evidence that is confidential under current law shall
 243 remain confidential until it is submitted to the value
 244 adjustment board for consideration and admission into the
 245 record, unless used for impeachment purposes.

246 Section 5. Subsection (2) is amended, subsection (3) is
 247 added, and all other subsections of section 194.014, Florida
 248 Statutes, are renumbered to read:

249 194.014 Partial payment of ad valorem taxes; proceedings
 250 before value adjustment board.—

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

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

270 Section 6. Effective July 1, 2016, section 194.015,
 271 Florida Statutes, is amended to read:

272 194.015 Value adjustment board.—There is hereby created a
 273 value adjustment board for each county, which shall consist of
 274 five (5) citizen members appointed by the legislative delegation
 275 of state representatives and state senators that represent the
 276 county. One member must be an owner of homestead property in
 277 the county, one member must own commercial property in the
 278 county and one member must be a licensed appraiser who is a
 279 resident of the county. If no licensed appraiser is available,
 280 the legislative delegation may appoint another owner of
 281 homestead or commercial property who is a resident of the
 282 county. The final two members of the value adjustment board must
 283 be residents of the county. Any three members shall constitute a
 284 quorum of the board and no meeting shall take place unless a
 285 quorum is present. The Department of Business and Professional
 286 Regulation must provide continuing education credits to

287 appraiser members of value adjustment boards. ~~two members of the~~
 288 ~~governing body of the county as elected from the membership of~~
 289 ~~the board of said governing body, one of whom shall be elected~~
 290 ~~chairperson, and one member of the school board as elected from~~
 291 ~~the membership of the school board, and two citizen members, one~~
 292 ~~of whom shall be appointed by the governing body of the county~~
 293 ~~and must own homestead property within the county and one of~~
 294 ~~whom must be appointed by the school board and must own a~~
 295 ~~business occupying commercial space located within the school~~
 296 ~~district.~~ A citizen member may not be a member or an employee of
 297 any taxing authority, and may not be a person who represents
 298 property owners in any administrative or judicial review of
 299 property taxes. ~~The members of the board may be temporarily~~
 300 ~~replaced by other members of the respective boards on~~
 301 ~~appointment by their respective chairpersons. Any three members~~
 302 ~~shall constitute a quorum of the board, except that each quorum~~
 303 ~~must include at least one member of said governing board, at~~
 304 ~~least one member of the school board, and at least one citizen~~
 305 ~~member and no meeting of the board shall take place unless a~~
 306 ~~quorum is present.~~ Members of the board may receive such per
 307 diem compensation as is allowed by law for state employees ~~if~~
 308 ~~both bodies elect to allow such compensation.~~ The clerk of the
 309 governing body of the county shall be the clerk of the value
 310 adjustment board. The board shall appoint private counsel who
 311 has practiced law for over 5 years and who shall receive such
 312 compensation as may be established by the board. The private

313 counsel may not represent ~~the~~ any property appraiser, ~~the~~ any
 314 tax collector, any taxing authority, or any property owner in
 315 any administrative or judicial review of property taxes. No
 316 meeting of the board shall take place unless counsel to the
 317 board is present. Two-fifths of the expenses of the board shall
 318 be borne by the district school board and three-fifths by the
 319 district county commission. The district school board and
 320 district county commission may audit the expenses related to the
 321 value adjustment board process.

322 Section 7. Paragraph (a) of subsection (2) of section
 323 194.032, Florida Statutes, is amended, and subsection (4) is
 324 added to that section, to read:

325 194.032 Hearing purposes; timetable.-

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

339 ~~appropriate box on the petition form to request a copy of the~~
 340 ~~property record card containing relevant information used in~~
 341 ~~computing the current assessment,~~ The property appraiser must
 342 provide a the copy of the property record card containing
 343 relevant information used in computing the current assessment,
 344 with any confidential information redacted, to the petitioner
 345 upon receipt of the petition from the clerk regardless of
 346 whether the petitioner initiates evidence exchange, unless the
 347 property record card is available online from the property
 348 appraiser, in which case the property appraiser must notify the
 349 petitioner that the property record card is available online.
 350 Upon receipt of the notice, the petitioner, for good cause, may
 351 reschedule the hearing a single time by submitting to the clerk
 352 a written request to reschedule, at least 5 calendar days before
 353 the day of the originally scheduled hearing.

354 (4) The board must hear all petitions, complaints,
 355 appeals, and disputes and must submit the certified assessment
 356 roll as required under s. 193.122 to the property appraiser each
 357 year by June 1 of the tax year following the assessment date.

358 Section 8. Paragraph (a) of subsection (1) and subsection
 359 (2) of section 194.034, Florida Statutes, are amended to read:

360 194.034 Hearing procedures; rules.—

361 (1) (a) Petitioners before the board may be represented by
 362 a corporate representative of the taxpayer, an attorney, an
 363 individual with power of attorney to act on the behalf of the
 364 taxpayer, a licensed property appraiser, a licensed realtor, a

365 certified public accountant, or a certified tax specialist
366 retained by the taxpayer ~~an attorney or agent~~ and may present
367 testimony and other evidence. The property appraiser or his or
368 her authorized representatives may be represented by an attorney
369 in defending the property appraiser's assessment or opposing an
370 exemption and may present testimony and other evidence. The
371 property appraiser, each petitioner, and all witnesses shall be
372 required, upon the request of either party, to testify under
373 oath as administered by the chairperson of the board. Hearings
374 shall be conducted in the manner prescribed by rules of the
375 department, which rules shall include the right of cross-
376 examination of any witness.

377 (2) In each case, except if the complaint is withdrawn by
378 the petitioner or if the complaint is acknowledged as correct by
379 the property appraiser, the value adjustment board shall render
380 a written decision. All such decisions shall be issued within 20
381 calendar days after the last day the board is in session under
382 s. 194.032. The decision of the board must contain findings of
383 fact and conclusions of law and must include reasons for
384 upholding or overturning the determination of the property
385 appraiser. Findings of fact must be based on admitted evidence
386 or a lack thereof. Conclusions of law must be logically
387 connected to the findings of fact and must be stated in
388 statutory terms. Written decisions must also include a series of
389 checklist forms, as provided by the department, identifying each
390 statutory criterion applicable to the assessment determination.

391 If a special magistrate has been appointed, the recommendations
 392 of the special magistrate shall be considered by the board. The
 393 clerk, upon issuance of a decision, shall, on a form provided by
 394 the Department of Revenue, notify each taxpayer and the property
 395 appraiser of the decision of the board. This notification shall
 396 be by first-class mail or by electronic means if selected by the
 397 taxpayer on the originally filed petition. If requested by the
 398 Department of Revenue, the clerk shall provide to the department
 399 a copy of the decision or information relating to the tax impact
 400 of the findings and results of the board as described in s.
 401 194.037 in the manner and form requested.

402 Section 9. Subsection (1) of section 194.035, Florida
 403 Statutes, is amended to read:

404 194.035 Special magistrates; property evaluators.—

405 (1) In counties having a population of more than 75,000,
 406 the board shall appoint special magistrates for the purpose of
 407 taking testimony and making recommendations to the board, which
 408 recommendations the board may act upon without further hearing.
 409 These special magistrates may not be elected or appointed
 410 officials or employees of the county but shall be selected from
 411 a list of those qualified individuals who are willing to serve
 412 as special magistrates. Employees and elected or appointed
 413 officials of a taxing jurisdiction or of the state may not serve
 414 as special magistrates. The clerk of the board shall annually
 415 notify such individuals or their professional associations to
 416 make known to them that opportunities to serve as special

417 magistrates exist. The Department of Revenue shall provide a
 418 list of qualified special magistrates to any county with a
 419 population of 75,000 or less. Subject to appropriation, the
 420 department shall reimburse counties with a population of 75,000
 421 or less for payments made to special magistrates appointed for
 422 the purpose of taking testimony and making recommendations to
 423 the value adjustment board pursuant to this section. The
 424 department shall establish a reasonable range for payments per
 425 case to special magistrates based on such payments in other
 426 counties. Requests for reimbursement of payments outside this
 427 range shall be justified by the county. If the total of all
 428 requests for reimbursement in any year exceeds the amount
 429 available pursuant to this section, payments to all counties
 430 shall be prorated accordingly. If a county having a population
 431 less than 75,000 does not appoint a special magistrate to hear
 432 each petition, the person or persons designated to hear
 433 petitions before the value adjustment board or the attorney
 434 appointed to advise the value adjustment board shall attend the
 435 training provided pursuant to subsection (3), regardless of
 436 whether the person would otherwise be required to attend, but
 437 shall not be required to pay the tuition fee specified in
 438 subsection (3). A special magistrate appointed to hear issues of
 439 exemptions and classifications shall be a member of The Florida
 440 Bar with no less than 5 years' experience in the area of ad
 441 valorem taxation. A special magistrate appointed to hear issues
 442 regarding the valuation of real estate shall be a state

443 certified real estate appraiser with not less than 5 years'
444 experience in real property valuation. A special magistrate
445 appointed to hear issues regarding the valuation of tangible
446 personal property shall be a designated member of a nationally
447 recognized appraiser's organization with not less than 5 years'
448 experience in tangible personal property valuation. A special
449 magistrate need not be a resident of the county in which he or
450 she serves. A special magistrate may not represent a person
451 before the board in any tax year during which he or she has
452 served that board as a special magistrate. Before appointing a
453 special magistrate, a value adjustment board shall verify the
454 special magistrate's qualifications. The value adjustment board
455 shall ensure that the selection of special magistrates is based
456 solely upon the experience and qualifications of the special
457 magistrate and is not influenced by the property appraiser. The
458 special magistrate shall accurately and completely preserve all
459 testimony and, in making recommendations to the value adjustment
460 board, shall include proposed findings of fact, conclusions of
461 law, and reasons for upholding or overturning the determination
462 of the property appraiser. The expense of hearings before
463 magistrates and any compensation of special magistrates shall be
464 borne three-fifths by the board of county commissioners and two-
465 fifths by the school board. In the appointment of special
466 magistrates and in the scheduling of special magistrates for
467 hearings, the board, board attorney, and board clerk shall
468 ensure that no consideration whatsoever is given to the dollar

469 amount or percentage amount of any assessment reductions
 470 recommended by any special magistrate either in the current year
 471 or in any prior year.

472 Section 9. Section 194.038, Florida Statutes, is created
 473 to read:

474 194.038 Review of value adjustment board proceedings.—

475 (1) A county that receives 10,000 or more petitions
 476 objecting to assessments under s. 194.011 in any one tax year,
 477 must notify the department. After notification, the department
 478 may conduct a review of the value adjustment board proceedings
 479 as follows:

480 (a) The department shall determine whether the values
 481 derived by the board comply with s. 193.011 and professionally
 482 accepted appraisal practices. A verbatim copy of the proceedings
 483 must be submitted to the department in the manner and form
 484 prescribed by the department following the final tax roll
 485 certification pursuant to s. 193.122.

486 (b) The department shall statistically sample petitions
 487 heard by the value adjustment board requesting a change in the
 488 assessment for each classification of property set forth in s.
 489 194.037(2).

490 (c) The department shall adhere to all the standards to
 491 which the value adjustment boards are required to adhere.

492 (d) The department and the value adjustment board shall
 493 cooperate in conducting these reviews, and each shall make
 494 available to the other all matters and records bearing on the

495 reviews. The value adjustment board must provide the data
496 requested by the department, including documentary evidence
497 presented during the proceedings and written decisions rendered.

498 (2) The department shall complete its review no later than
499 6 months after the value adjustment board completes all the
500 hearings for the fiscal year in which the department received
501 notification pursuant to subsection (1). A hearing will be
502 deemed complete pursuant to this section if the value adjustment
503 board has adopted a final determination even if the decision is
504 appealed. The department shall publish the results of each
505 review on the department's website and shall include the
506 following with regard to every parcel for which a petition was
507 filed:

508 (a) The name of the owner.

509 (b) The address of the property.

510 (c) The identification number of the property as used by
511 the value adjustment board clerk, such as the parcel
512 identification number, strap number, alternate key number, or
513 other number.

514 (d) The name of the special magistrate who heard the
515 petition, if applicable.

516 (e) The initial just value derived by the property
517 appraiser.

518 (f) Any change made by the value adjustment board that
519 increased or decreased the just value of the parcel.

520 (3) Upon publication of the data and findings, the
 521 department shall notify the committees of the Senate and of the
 522 House of Representatives having oversight responsibility for
 523 taxation, the appropriate value adjustment board, the property
 524 appraiser, and the county commission chair or corresponding
 525 official under a consolidated charter. Copies of the data and
 526 findings shall be provided upon request.

527 (4) The department shall find the value adjustment board
 528 to be in continuous violation of the intent of the law if the
 529 department, in its review, determines that less than 90 percent
 530 of the petitions randomly sampled comply with the criteria in s.
 531 193.011 and professionally accepted appraisal practices. A
 532 property appraiser may file suit in circuit court against the
 533 value adjustment board pursuant to s. 194.036(1)(c).

534 (5) The department shall adopt rules to administer this
 535 section.

536 Section 10. Subsection (1) of section 195.002, Florida
 537 Statutes, is amended to read:

538 195.002 Supervision by Department of Revenue.—

539 (1) The Department of Revenue shall have general
 540 supervision of:

541 (a) T~~the~~ assessment and valuation of property so that all
 542 property will be placed on the tax rolls and shall be valued
 543 according to its just valuation, as required by the
 544 constitution.

545 (b) Administrative review of value adjustment boards.

546 (c) ~~It shall also have supervision over~~ Ttax collection
 547 and all other aspects of the administration of such taxes.

548
 549 The supervision of the department shall consist primarily of
 550 aiding and assisting county officers and value adjustment boards
 551 in the assessing, reviewing, and collection functions, with
 552 particular emphasis on the more technical aspects. In this
 553 regard, the department shall conduct schools to upgrade
 554 assessment skills of both state and local assessment personnel.

555 Section 11. Section 196.141, Florida Statutes, is amended
 556 to read:

557 196.141 Homestead exemptions; duty of property appraiser.—

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

563 (2) The property appraiser may contract for services to
 564 examine or audit homestead tax exemptions claimed on assessment
 565 rolls. Agreements for such contracted services must provide that
 566 compensation will consist solely of the penalties imposed
 567 pursuant to this chapter and collected on the assessments
 568 resulting from the examination or audit and the removal of
 569 homestead exemptions from previous and current year tax rolls. A
 570 property appraiser contracting for such services is entitled to
 571 the interest imposed pursuant to this chapter and collected on

572 the taxes owed on previous and current years' assessment rolls.
 573 After distributing the compensation for such contracted services
 574 and the interest that the property appraiser retains, the tax
 575 collector shall distribute any back taxes collected under
 576 chapter 197.

577 Section 12. Paragraph (b) of subsection (1) and subsection
 578 (2) of section 196.161, Florida Statutes, are amended to read:

579 196.161 Homestead exemptions; lien imposed on property of
 580 person claiming exemption although not a permanent resident.—

581 (1)

582 (b) In addition, upon determination by the property
 583 appraiser that for any year or years within the prior 10 years a
 584 person who was not entitled to a homestead exemption was granted
 585 a homestead exemption from ad valorem taxes, ~~it shall be the~~
 586 ~~duty of~~ the property appraiser making such determination shall
 587 ~~to~~ serve upon the owner a notice of intent to record in the
 588 public records of the county a notice of tax lien against any
 589 property owned by that person in the county, and such property
 590 shall be identified in the notice of tax lien. Such property
 591 which is situated in this state shall be subject to the taxes
 592 exempted thereby, plus a penalty of 50 percent of the unpaid
 593 taxes for each year and 15 percent interest per annum. However,
 594 if a homestead exemption is improperly granted as a result of a
 595 clerical mistake or an omission by the property appraiser, the
 596 person improperly receiving the exemption shall not be assessed
 597 penalty and interest. Before ~~any~~ such lien may be filed, the

598 owner so notified must be given 30 days to pay the taxes,
 599 penalties, and interest or to enter into a written monthly
 600 payment plan with the tax collector. The tax lien shall be filed
 601 for the taxes, penalties, and interest that remain unpaid 30
 602 days after notice. Such tax lien shall remain on the property
 603 until the taxes, penalties, and interest are paid in full.

604 (2) Taxes, penalties, and interest assessed pursuant to
 605 this section that are not paid in full, or where the owner fails
 606 to remain in compliance with a written payment plan entered into
 607 pursuant to paragraph (1) (b) shall be included in the next tax
 608 notice and shall be collected in the same manner as, and in
 609 addition to, the current ad valorem taxes under chapter 197,
 610 including the annual tax certificate sale when appropriate. ~~The~~
 611 ~~collection of the taxes provided in this section shall be in the~~
 612 ~~same manner as existing ad valorem taxes, and the above~~
 613 ~~procedure of recapturing such taxes shall be supplemental to any~~
 614 ~~existing provision under the laws of this state.~~

615 Section 13. Effective October 1, 2015, subsection (3) and
 616 paragraph (a) of subsection (4) of section 200.069, Florida
 617 Statutes, are amended to read:

618 200.069 Notice of proposed property taxes and non-ad
 619 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
 620 appraiser, in the name of the taxing authorities and local
 621 governing boards levying non-ad valorem assessments within his
 622 or her jurisdiction and at the expense of the county, shall
 623 prepare and deliver by first-class mail to each taxpayer to be

624 listed on the current year's assessment roll a notice of
 625 proposed property taxes, which notice shall contain the elements
 626 and use the format provided in the following form.
 627 Notwithstanding the provisions of s. 195.022, no county officer
 628 shall use a form other than that provided herein. The Department
 629 of Revenue may adjust the spacing and placement on the form of
 630 the elements listed in this section as it considers necessary
 631 based on changes in conditions necessitated by various taxing
 632 authorities. If the elements are in the order listed, the
 633 placement of the listed columns may be varied at the discretion
 634 and expense of the property appraiser, and the property
 635 appraiser may use printing technology and devices to complete
 636 the form, the spacing, and the placement of the information in
 637 the columns. A county officer may use a form other than that
 638 provided by the department for purposes of this part, but only
 639 if his or her office pays the related expenses and he or she
 640 obtains prior written permission from the executive director of
 641 the department; however, a county officer may not use a form the
 642 substantive content of which is at variance with the form
 643 prescribed by the department. The county officer may continue to
 644 use such an approved form until the law that specifies the form
 645 is amended or repealed or until the officer receives written
 646 disapproval from the executive director.

647 (3) There shall be under each column heading an entry for
 648 the county, with subheading entries for the proportionate amount
 649 of gross ad valorem tax or millage attributable to the budget of

650 the sheriff, the property appraiser, the clerk of the circuit
 651 court and county comptroller, the tax collector, and the
 652 supervisor of elections; the school district levy required
 653 pursuant to s. 1011.60(6); other operating school levies; the
 654 municipality or municipal service taxing unit or units in which
 655 the parcel lies, if any; the water management district levying
 656 pursuant to s. 373.503; the independent special districts in
 657 which the parcel lies, if any; and for all voted levies for debt
 658 service applicable to the parcel, if any.

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

661 (a) In the first column, a brief, commonly used name for
 662 the taxing authority or its governing body. The heading for the
 663 county must have subheadings for the sheriff, the property
 664 appraiser, the clerk of the circuit court and county
 665 comptroller, the tax collector, and the supervisor of elections
 666 The entry in the first column for the levy required pursuant to
 667 s. 1011.60(6) shall be "By State Law." The entry for other
 668 operating school district levies shall be "By Local Board." Both
 669 school levy entries shall be indented and preceded by the
 670 notation "Public Schools:". For each voted levy for debt
 671 service, the entry shall be "Voter Approved Debt Payments."

672 Section 14. Subsection (3) of section 213.30, Florida
 673 Statutes, is amended to read:

674 213.30 Compensation for information relating to a
 675 violation of the tax laws.—

676 (3) Notwithstanding any other provision of law, this
677 section and section 196.141 are ~~is~~ the sole means by which any
678 person may seek or obtain any moneys as the result of, in
679 relation to, or founded upon the failure by another person to
680 comply with the tax laws of this state. A person's use of any
681 other law to seek or obtain moneys for such failure is in
682 derogation of this section and conflicts with the state's duty
683 to administer the tax laws.

684 Section 15. The Legislature finds that this act fulfills
685 an important state interest.

686 Section 16. Except as otherwise expressly provided in this
687 act, this act shall take effect July 1, 2015.