



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           authorizing a summary statement to be published more  
6           than once in specified locations; amending s.  
7           192.0105, F.S.; conforming provisions to changes made  
8           by the act; amending s. 193.0235, F.S.; revising the  
9           definition of the term "common element" for purposes  
10          of prorating ad valorem taxes for certain properties  
11          under certain circumstances; amending s. 193.122,  
12          F.S.; establishing deadlines for value adjustment  
13          boards to complete final assessment roll  
14          certifications; providing applicability; amending s.  
15          194.011, F.S.; revising the procedures for filing  
16          petitions to the value adjustment board; revising the  
17          procedures used during a value adjustment board  
18          hearing; revising the documentation required to be on  
19          evidence lists during value adjustment board hearings;  
20          amending s. 194.014, F.S.; revising the interest rate  
21          upon which certain unpaid and overpaid ad valorem  
22          taxes accrue; defining the term "bank prime loan  
23          rate"; amending s. 194.015, F.S.; revising the  
24          selection procedures for appointment to a value  
25          adjustment board; revising the requirements for  
26          meetings of value adjustment boards; requiring



27 continuing education for appraiser members;  
28 authorizing the district school board and district  
29 county commission to audit certain expenses of the  
30 value adjustment board; amending s. 194.032, F.S.;  
31 revising requirements for the provision of property  
32 record cards to a petitioner; requiring the petitioner  
33 or property appraiser to show good cause to reschedule  
34 a hearing related to an assessment; requiring value  
35 adjustment boards to address issues concerning  
36 assessment rolls by a time certain; providing  
37 applicability; amending s. 194.034, F.S.; revising the  
38 entities that may represent a taxpayer before the  
39 value adjustment board; revising provisions relating  
40 to findings of fact and conclusions of law; amending  
41 s. 194.035, F.S.; prohibiting consideration to be  
42 given in the appointment of special magistrates to  
43 assessment reductions recommended by a special  
44 magistrate; amending s. 196.141, F.S.; authorizing  
45 property appraisers to contract for the examination  
46 and audit of homestead exemption claims; specifying  
47 terms that must be included in the contract;  
48 authorizing a person claiming a homestead exemption to  
49 bring a cause action against the property appraiser's  
50 contractor if the contractor engages in specified  
51 proscribed conduct; authorizing the property appraiser  
52 to retain certain interest earnings; amending s.



53 | 196.161, F.S.; requiring the filing of tax liens for  
54 | taxes, penalties, and interest that remain unpaid  
55 | after a specified time; requiring that certain unpaid  
56 | tax liens be included in the next tax roll; specifying  
57 | that such lien is superior to all other liens;  
58 | deleting provisions specifying when liens attach to  
59 | property; amending s. 200.069, F.S.; revising the  
60 | information to be included on the notice of proposed  
61 | property taxes and non-ad valorem assessments;  
62 | amending s. 213.30, F.S.; specifying that persons may  
63 | seek or obtain funds because of the failure of other  
64 | persons to comply with the state's tax laws, including  
65 | homestead exemptions; providing a finding of important  
66 | state interest; providing effective dates.

67 |

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

69 |

70 | Section 1. Effective October 1, 2015, paragraph (b) of  
71 | subsection (3) of section 129.03, Florida Statutes, is amended  
72 | to read:

73 | 129.03 Preparation and adoption of budget.—

74 | (3) The county budget officer, after tentatively  
75 | ascertaining the proposed fiscal policies of the board for the  
76 | next fiscal year, shall prepare and present to the board a  
77 | tentative budget for the next fiscal year for each of the funds  
78 | provided in this chapter, including all estimated receipts,



79 taxes to be levied, and balances expected to be brought forward  
80 and all estimated expenditures, reserves, and balances to be  
81 carried over at the end of the year.

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

102 Section 2. Paragraph (f) of subsection (2) of section  
103 192.0105, Florida Statutes, is amended to read:

104 192.0105 Taxpayer rights.—There is created a Florida



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

123 (2) THE RIGHT TO DUE PROCESS.—

124 (f) The right, in value adjustment board proceedings, to  
125 have all evidence presented and considered at a public hearing  
126 at the scheduled time, to be represented by a person specified  
127 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses  
128 sworn and cross-examined, and to examine property appraisers or  
129 evaluators employed by the board who present testimony (see ss.  
130 194.034(1)(a) and (c) and (4), and 194.035(2)).



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2015

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

133 193.0235 Ad valorem taxes and non-ad valorem assessments  
134 against subdivision property.—

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

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

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

142 193.122 Certificates of value adjustment board and  
143 property appraiser; extensions on the assessment rolls.—

144 (1) The value adjustment board shall certify each  
145 assessment roll upon order of the board of county commissioners  
146 pursuant to s. 197.323, if applicable, and again after all  
147 hearings required by s. 194.032 have been held. These  
148 certificates shall be attached to each roll as required by the  
149 Department of Revenue. Notwithstanding an extension of the roll  
150 pursuant to s. 197.323, the value adjustment board must complete  
151 all hearings required by s. 194.032 and certify the assessment  
152 roll to the property appraiser by June 1 following the tax year  
153 in which the assessments were made. The June 1 requirement shall  
154 be extended until December 1 in each year in which the number of  
155 petitions filed increased by more than 10 percent over the prior  
156 year.



157 Section 5. The amendments made by this act to ss. 193.122  
 158 and 194.032(4), Florida Statutes, first apply beginning with the  
 159 2017 tax roll.

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

162 194.011 Assessment notice; objections to assessments.—

163 (3) A petition to the value adjustment board must be in  
 164 substantially the form prescribed by the department.  
 165 Notwithstanding s. 195.022, a county officer may not refuse to  
 166 accept a form provided by the department for this purpose if the  
 167 taxpayer chooses to use it. A petition to the value adjustment  
 168 board must be signed by the taxpayer or be accompanied at the  
 169 time of filing by the taxpayer's written authorization for  
 170 representation by a person specified in s. 194.034(1)(a). A  
 171 written authorization is valid for 1 tax year, and a new written  
 172 authorization by the taxpayer shall be required for each  
 173 subsequent tax year. A petition shall also describe the property  
 174 by parcel number and shall be filed as follows:

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

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



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

186 (d) The petition may be filed, as to valuation issues, at  
187 any time during the taxable year on or before the 25th day  
188 following the mailing of notice by the property appraiser as  
189 provided in subsection (1). With respect to an issue involving  
190 the denial of an exemption, an agricultural or high-water  
191 recharge classification application, an application for  
192 classification as historic property used for commercial or  
193 certain nonprofit purposes, or a deferral, the petition must be  
194 filed at any time during the taxable year on or before the 30th  
195 day following the mailing of the notice by the property  
196 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
197 or s. 196.193 or notice by the tax collector under s. 197.2425.

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





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

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

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

221 (4) (a) At least 15 days before the hearing the petitioner  
222 shall provide to the property appraiser a list of evidence to be  
223 presented at the hearing, together with copies of all  
224 documentation to be considered by the value adjustment board and  
225 a summary of evidence to be presented by witnesses.

226 (b) No later than 7 days before the hearing, if the  
227 petitioner has provided the information required under paragraph  
228 (a), and if requested in writing by the petitioner, the property  
229 appraiser shall provide to the petitioner a list of evidence to  
230 be presented at the hearing, together with copies of all  
231 documentation to be considered by the value adjustment board and  
232 a summary of evidence to be presented by witnesses. The evidence  
233 list must contain the property record card for the property that  
234 is the subject of the petition as well as the property record



235 card for any comparable property listed as evidence, unless the  
236 property record cards are available online from the property  
237 appraiser. If the petitioner's property record card or the  
238 comparable property record cards listed as evidence are  
239 available online from the property appraiser, the property  
240 appraiser must notify the petitioner of the cards that are  
241 available online but is not required to provide such card or  
242 cards if provided by the clerk. The property appraiser must  
243 redact any confidential information contained on any property  
244 record card before it is submitted to the petitioner. Failure of  
245 the property appraiser to timely comply with the requirements of  
246 this paragraph shall result in a rescheduling of the hearing.

247 (c) Notwithstanding a prior request by a property  
248 appraiser for information pursuant to s. 193.011, provisions  
249 related to evidence exchange contained in this section only  
250 apply to value adjustment board proceedings after the petitioner  
251 has served notice of intention to challenge the property  
252 appraiser's assessment of value or classification of property  
253 pursuant to this section.

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

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

259 194.014 Partial payment of ad valorem taxes; proceedings  
260 before value adjustment board.—



261           (2) If the value adjustment board or the property  
262 appraiser determines that the petitioner owes ad valorem taxes  
263 in excess of the amount paid, the unpaid amount accrues interest  
264 at an annual percentage rate equal to the bank prime loan rate  
265 on July 1, or the first business day thereafter if July 1 is a  
266 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~  
267 percent per year, beginning on ~~from~~ the date the taxes became  
268 delinquent pursuant to s. 197.333 until the unpaid amount is  
269 paid. If the value adjustment board or the property appraiser  
270 determines that a refund is due, the overpaid amount accrues  
271 interest at an annual percentage rate equal to the bank prime  
272 loan rate on July 1, or the first business day thereafter if  
273 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~  
274 rate of 12 percent per year, beginning on ~~from~~ the date the  
275 taxes became delinquent pursuant to s. 197.333 until a refund is  
276 paid. Interest does not accrue on amounts paid in excess of 100  
277 percent of the current taxes due as provided on the tax notice  
278 issued pursuant to s. 197.322. For purposes of this subsection,  
279 the term "bank prime loan rate" means the average predominant  
280 prime rate quoted by commercial banks to large businesses as  
281 determined by the Board of Governors of the Federal Reserve  
282 System.

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

285           194.015 Value adjustment board.—There is hereby created a  
286 value adjustment board for each county, which shall consist of



287 three citizen members appointed by the Governor to terms of 4  
288 years. One member must be an owner of homestead property in the  
289 county, one member must own commercial property in the county,  
290 and one member must be a licensed real estate appraiser who is a  
291 resident of the county. If a licensed real estate appraiser is  
292 not available, another owner of homestead or commercial property  
293 who is a resident of the county may be nominated as provided in  
294 this section and may be appointed by the Governor. Each member  
295 of the Legislature representing a district that includes part of  
296 the county may nominate up to three candidates for appointment  
297 to any vacant position on the value adjustment board.  
298 Nominations shall be submitted to the Governor no later than 30  
299 days before completion of a term. Should a vacancy occur, the  
300 Governor shall appoint a qualified member no later than 15 days  
301 following the vacating of the position for the period of the  
302 unexpired term. The Governor shall appoint from the qualified  
303 candidates nominated for a position unless the Governor receives  
304 fewer than three qualified nominations for the position, in  
305 which case the Governor may appoint any other individual meeting  
306 the qualifications for the position. Any two members shall  
307 constitute a quorum of the board, and a meeting shall not take  
308 place unless a quorum is present. The board shall elect one of  
309 its members to serve as chair. The Department of Business and  
310 Professional Regulation must provide continuing education  
311 credits to appraiser members of value adjustment boards ~~two~~  
312 ~~members of the governing body of the county as elected from the~~



313 ~~membership of the board of said governing body, one of whom~~  
314 ~~shall be elected chairperson, and one member of the school board~~  
315 ~~as elected from the membership of the school board, and two~~  
316 ~~citizen members, one of whom shall be appointed by the governing~~  
317 ~~body of the county and must own homestead property within the~~  
318 ~~county and one of whom must be appointed by the school board and~~  
319 ~~must own a business occupying commercial space located within~~  
320 ~~the school district. A citizen member may not be a member or an~~  
321 ~~employee of any taxing authority, and may not be a person who~~  
322 ~~represents property owners in any administrative or judicial~~  
323 ~~review of property taxes. The members of the board may be~~  
324 ~~temporarily replaced by other members of the respective boards~~  
325 ~~on appointment by their respective chairpersons. Any three~~  
326 ~~members shall constitute a quorum of the board, except that each~~  
327 ~~quorum must include at least one member of said governing board,~~  
328 ~~at least one member of the school board, and at least one~~  
329 ~~citizen member and no meeting of the board shall take place~~  
330 ~~unless a quorum is present. Members of the board may receive~~  
331 ~~such per diem compensation as is allowed by law for state~~  
332 ~~employees if both bodies elect to allow such compensation. The~~  
333 ~~clerk of the governing body of the county shall be the clerk of~~  
334 ~~the value adjustment board. The board shall appoint private~~  
335 ~~counsel who has practiced law for over 5 years and who shall~~  
336 ~~receive such compensation as may be established by the board.~~  
337 ~~The private counsel may not represent the property appraiser,~~  
338 ~~the tax collector, any taxing authority, or any property owner~~



339 | in any administrative or judicial review of property taxes. ~~A Ne~~  
340 | meeting of the board shall not take place unless counsel to the  
341 | board is present. Two-fifths of the expenses of the board shall  
342 | be borne by the district school board and three-fifths by the  
343 | district county commission. The district school board and  
344 | district county commission may audit the expenses related to the  
345 | value adjustment board process.

346 |         Section 9. Paragraph (a) of subsection (2) of section  
347 | 194.032, Florida Statutes, is amended, and subsection (4) is  
348 | added to that section, to read:

349 |         194.032 Hearing purposes; timetable.—

350 |         (2)(a) The clerk of the governing body of the county shall  
351 | prepare a schedule of appearances before the board based on  
352 | petitions timely filed with him or her. The clerk shall notify  
353 | each petitioner of the scheduled time of his or her appearance  
354 | at least 25 calendar days before the day of the scheduled  
355 | appearance. The notice must indicate whether the petition has  
356 | been scheduled to be heard at a particular time or during a  
357 | block of time. If the petition has been scheduled to be heard  
358 | within a block of time, the beginning and ending of that block  
359 | of time must be indicated on the notice; however, as provided in  
360 | paragraph (b), a petitioner may not be required to wait for more  
361 | than a reasonable time, not to exceed 2 hours, after the  
362 | beginning of the block of time. ~~If the petitioner checked the~~  
363 | ~~appropriate box on the petition form to request a copy of the~~  
364 | ~~property record card containing relevant information used in~~



365 ~~computing the current assessment,~~ The property appraiser must  
366 provide a the copy of the property record card containing  
367 information relevant to the computation of the current  
368 assessment, with confidential information redacted, to the  
369 petitioner upon receipt of the petition from the clerk  
370 regardless of whether the petitioner initiates evidence  
371 exchange, unless the property record card is available online  
372 from the property appraiser, in which case the property  
373 appraiser must notify the petitioner that the property record  
374 card is available online. ~~Upon receipt of the notice,~~ The  
375 petitioner or the property appraiser may reschedule the hearing  
376 a single time for good cause ~~by submitting to the clerk a~~  
377 ~~written request to reschedule, at least 5 calendar days before~~  
378 ~~the day of the originally scheduled hearing.~~ As used in this  
379 paragraph, the term "good cause" means circumstances beyond the  
380 control of the person seeking to reschedule the hearing that  
381 reasonably prevent the party from having adequate representation  
382 at the hearing. Good cause includes, but is not limited to, the  
383 failure by the property appraiser's office to comply with  
384 statutory evidence exchange deadlines. If the hearing is  
385 rescheduled by the petitioner or the property appraiser, the  
386 clerk shall notify the petitioner of the rescheduled time of his  
387 or her appearance at least 15 calendar days before the day of  
388 the rescheduled appearance.

389 (4) The board must hear all petitions, complaints,  
390 appeals, and disputes and must submit the certified assessment



391 roll as required under s. 193.122 to the property appraiser each  
392 year by June 1 of the tax year following the assessment date.  
393 The June 1 requirement shall be extended until December 1 in  
394 each year in which the number of petitions filed increased by  
395 more than 10 percent over the prior year.

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

398 194.034 Hearing procedures; rules.—

399 (1) (a) Petitioners before the board may be represented by  
400 a corporate representative of the taxpayer, an attorney who is a  
401 member of The Florida Bar, an individual with power of attorney  
402 to act on behalf of the taxpayer pursuant to part II of chapter  
403 709, a licensed real estate appraiser, a licensed real estate  
404 broker, or a certified public accountant retained by the  
405 taxpayer ~~an attorney or agent~~ and may present testimony and  
406 other evidence. The property appraiser or his or her authorized  
407 representatives may be represented by an attorney in defending  
408 the property appraiser's assessment or opposing an exemption and  
409 may present testimony and other evidence. The property  
410 appraiser, each petitioner, and all witnesses shall be required,  
411 upon the request of either party, to testify under oath as  
412 administered by the chair ~~chairperson~~ of the board. Hearings  
413 shall be conducted in the manner prescribed by rules of the  
414 department, which rules shall include the right of cross-  
415 examination of any witness.

416 (2) In each case, except if the complaint is withdrawn by





417 the petitioner or if the complaint is acknowledged as correct by  
418 the property appraiser, the value adjustment board shall render  
419 a written decision. All such decisions shall be issued within 20  
420 calendar days after the last day the board is in session under  
421 s. 194.032. The decision of the board must contain findings of  
422 fact and conclusions of law and must include reasons for  
423 upholding or overturning the determination of the property  
424 appraiser. Findings of fact must be based on admitted evidence  
425 or a lack thereof. Conclusions of law must be logically  
426 connected to the findings of fact and must be stated in  
427 statutory terms. If a special magistrate has been appointed, the  
428 recommendations of the special magistrate shall be considered by  
429 the board. The clerk, upon issuance of a decision, shall, on a  
430 form provided by the Department of Revenue, notify each taxpayer  
431 and the property appraiser of the decision of the board. This  
432 notification shall be by first-class mail or by electronic means  
433 if selected by the taxpayer on the originally filed petition. If  
434 requested by the Department of Revenue, the clerk shall provide  
435 to the department a copy of the decision or information relating  
436 to the tax impact of the findings and results of the board as  
437 described in s. 194.037 in the manner and form requested.

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

440 194.035 Special magistrates; property evaluators.—

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



443 taking testimony and making recommendations to the board, which  
444 recommendations the board may act upon without further hearing.  
445 These special magistrates may not be elected or appointed  
446 officials or employees of the county but shall be selected from  
447 a list of those qualified individuals who are willing to serve  
448 as special magistrates. Employees and elected or appointed  
449 officials of a taxing jurisdiction or of the state may not serve  
450 as special magistrates. The clerk of the board shall annually  
451 notify such individuals or their professional associations to  
452 make known to them that opportunities to serve as special  
453 magistrates exist. The Department of Revenue shall provide a  
454 list of qualified special magistrates to any county with a  
455 population of 75,000 or less. Subject to appropriation, the  
456 department shall reimburse counties with a population of 75,000  
457 or less for payments made to special magistrates appointed for  
458 the purpose of taking testimony and making recommendations to  
459 the value adjustment board pursuant to this section. The  
460 department shall establish a reasonable range for payments per  
461 case to special magistrates based on such payments in other  
462 counties. Requests for reimbursement of payments outside this  
463 range shall be justified by the county. If the total of all  
464 requests for reimbursement in any year exceeds the amount  
465 available pursuant to this section, payments to all counties  
466 shall be prorated accordingly. If a county having a population  
467 less than 75,000 does not appoint a special magistrate to hear  
468 each petition, the person or persons designated to hear



469 petitions before the value adjustment board or the attorney  
470 appointed to advise the value adjustment board shall attend the  
471 training provided pursuant to subsection (3), regardless of  
472 whether the person would otherwise be required to attend, but  
473 shall not be required to pay the tuition fee specified in  
474 subsection (3). A special magistrate appointed to hear issues of  
475 exemptions and classifications shall be a member of The Florida  
476 Bar with no less than 5 years' experience in the area of ad  
477 valorem taxation. A special magistrate appointed to hear issues  
478 regarding the valuation of real estate shall be a state  
479 certified real estate appraiser with not less than 5 years'  
480 experience in real property valuation. A special magistrate  
481 appointed to hear issues regarding the valuation of tangible  
482 personal property shall be a designated member of a nationally  
483 recognized appraiser's organization with not less than 5 years'  
484 experience in tangible personal property valuation. A special  
485 magistrate need not be a resident of the county in which he or  
486 she serves. A special magistrate may not represent a person  
487 before the board in any tax year during which he or she has  
488 served that board as a special magistrate. Before appointing a  
489 special magistrate, a value adjustment board shall verify the  
490 special magistrate's qualifications. The value adjustment board  
491 shall ensure that the selection of special magistrates is based  
492 solely upon the experience and qualifications of the special  
493 magistrate and is not influenced by the property appraiser. The  
494 special magistrate shall accurately and completely preserve all



495 testimony and, in making recommendations to the value adjustment  
496 board, shall include proposed findings of fact, conclusions of  
497 law, and reasons for upholding or overturning the determination  
498 of the property appraiser. The expense of hearings before  
499 magistrates and any compensation of special magistrates shall be  
500 borne three-fifths by the board of county commissioners and two-  
501 fifths by the school board. When appointing special magistrates  
502 or scheduling special magistrates for specific hearings, the  
503 board, board attorney, and board clerk may not consider the  
504 dollar amount or percentage of any assessment reductions  
505 recommended by any special magistrate in the current year or in  
506 any previous year.

507 Section 12. Section 196.141, Florida Statutes, is amended  
508 to read:

509 196.141 Homestead exemptions; duty of property appraiser.—

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

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

519 (a) The contractor may only contact persons claiming a  
520 homestead exemption with the written approval of, and in a



521 manner prescribed by, the property appraiser. The contractor  
522 must notify the person claiming the homestead exemption that the  
523 contractor has been contracted by the property appraiser as a  
524 third party to examine or audit homestead tax exemptions. The  
525 contractor must notify the person claiming the homestead  
526 exemption that if the person has questions, the person should  
527 contact the property appraiser. The contractor must provide the  
528 property appraiser's contact information. In addition, the  
529 contractor may not:

- 530 1. Falsely personate a governmental official.
- 531 2. Communicate with the person between 9 p.m. and 8 a.m.  
532 in the person's time zone without the person's prior consent.
- 533 3. Suggest, communicate, or threaten that the person owes  
534 any money.
- 535 4. Disclose or threaten to disclose any information that  
536 is not a public record to a person other than the person  
537 claiming the homestead exemption, the person's authorized  
538 representative, an adult occupant of the property receiving the  
539 homestead exemption, the property appraiser, or the property  
540 appraiser's agents or employees.
- 541 5. Publish or post, threaten to publish or post, or cause  
542 to be published or posted to the general public, any individual  
543 names or list of names.

544  
545 A person claiming a homestead exemption may bring an action  
546 against a contractor who violates this paragraph in the county



547 in which the contractor resides or in the county in which the  
548 alleged violation occurred. If the court determines that a  
549 violation has occurred, the contractor is liable for actual  
550 damages and for any other statutory damages authorized under law  
551 and as the court may allow. In determining the contractor's  
552 liability for additional statutory damages, the court shall  
553 consider the nature of the contractor's noncompliance, the  
554 frequency and persistence of the noncompliance, and the extent  
555 to which the noncompliance was intentional.

556 (b) After the contractor completes the examination or  
557 audit, the contractor must disclose the results to the property  
558 appraiser, who will determine whether the person was entitled to  
559 the homestead exemption and, if the person was not entitled to  
560 the homestead exemption, initiate proceedings pursuant to ss.  
561 196.151 and 196.161.

562 (c) The contractor is solely responsible to the property  
563 appraiser for any claims arising from the contractor's  
564 performance.

565 (d) The contractor's compensation will consist solely of a  
566 portion, as specified in the agreement, of the penalties imposed  
567 pursuant to this chapter and collected on the assessments  
568 resulting from the contractor's examination or audit and the  
569 removal of homestead exemptions from previous and current year  
570 tax rolls.

571  
572 A property appraiser contracting for such services may receive



573 the interest imposed pursuant to this chapter and collected on  
574 the taxes owed on previous and current year assessment rolls.  
575 After distributing the compensation for such contracted services  
576 and the interest that the property appraiser retains, the tax  
577 collector shall distribute any back taxes collected under  
578 chapter 197.

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

582 196.161 Homestead exemptions; lien imposed on property of  
583 person claiming exemption although not a permanent resident.—

584 (1)

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



599 person improperly receiving the exemption shall not be assessed  
600 penalty and interest. Before ~~any~~ such lien may be filed, the  
601 owner so notified must be given 30 days to pay the taxes,  
602 penalties, and interest. The tax lien shall be filed for the  
603 taxes, penalties, and interest that remain unpaid 30 days after  
604 the notice is sent. Such tax lien shall remain on the property  
605 until the taxes, penalties, and interest are paid in full.

606 (2) Except when a homestead exemption is improperly  
607 granted as the result of a clerical error by the property  
608 appraiser, taxes, penalties, and interest assessed pursuant to  
609 this section that are not paid in full shall be included in the  
610 next tax notice and shall be collected in the same manner as,  
611 and in addition to, the current ad valorem taxes under chapter  
612 197, including the annual tax certificate sale when appropriate.  
613 ~~The collection of the taxes provided in this section shall be in~~  
614 ~~the same manner as existing ad valorem taxes, and the above~~  
615 ~~procedure of recapturing such taxes shall be supplemental to any~~  
616 ~~existing provision under the laws of this state.~~

617 (3) The lien under subsection (1) constitutes a first lien  
618 as set forth in s. 197.122 herein provided shall not attach to  
619 the property until the notice of tax lien is filed among the  
620 public records of the county where the property is located.  
621 ~~Prior to the filing of such notice of lien, any purchaser for~~  
622 ~~value of the subject property shall take free and clear of such~~  
623 ~~lien. Such lien when filed shall attach to any property which is~~  
624 ~~identified in the notice of lien and is owned by the person who~~





625 ~~illegally or improperly received the homestead exemption. Should~~  
626 ~~such person no longer own property in the county, but own~~  
627 ~~property in some other county or counties in the state, it shall~~  
628 ~~be the duty of the property appraiser to record a notice of tax~~  
629 ~~lien in such other county or counties, identifying the property~~  
630 ~~owned by such person in such county or counties, and it shall~~  
631 ~~become a lien against such property in such county or counties.~~

632 Section 14. Effective October 1, 2015, subsection (3),  
633 paragraph (a) of subsection (4), and subsection (7) of section  
634 200.069, Florida Statutes, are amended to read:

635 200.069 Notice of proposed property taxes and non-ad  
636 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
637 appraiser, in the name of the taxing authorities and local  
638 governing boards levying non-ad valorem assessments within his  
639 or her jurisdiction and at the expense of the county, shall  
640 prepare and deliver by first-class mail to each taxpayer to be  
641 listed on the current year's assessment roll a notice of  
642 proposed property taxes, which notice shall contain the elements  
643 and use the format provided in the following form.

644 Notwithstanding the provisions of s. 195.022, no county officer  
645 shall use a form other than that provided herein. The Department  
646 of Revenue may adjust the spacing and placement on the form of  
647 the elements listed in this section as it considers necessary  
648 based on changes in conditions necessitated by various taxing  
649 authorities. If the elements are in the order listed, the  
650 placement of the listed columns may be varied at the discretion



651 and expense of the property appraiser, and the property  
652 appraiser may use printing technology and devices to complete  
653 the form, the spacing, and the placement of the information in  
654 the columns. A county officer may use a form other than that  
655 provided by the department for purposes of this part, but only  
656 if his or her office pays the related expenses and he or she  
657 obtains prior written permission from the executive director of  
658 the department; however, a county officer may not use a form the  
659 substantive content of which is at variance with the form  
660 prescribed by the department. The county officer may continue to  
661 use such an approved form until the law that specifies the form  
662 is amended or repealed or until the officer receives written  
663 disapproval from the executive director.

664 (3) There shall be under each column heading an entry for  
665 the county, with subheading entries for the proportionate amount  
666 of gross ad valorem tax or millage attributable to the budget of  
667 the sheriff, the property appraiser, the clerk of the circuit  
668 court and county comptroller, the tax collector, and the  
669 supervisor of elections; the school district levy required  
670 pursuant to s. 1011.60(6); other operating school levies; the  
671 municipality or municipal service taxing unit or units in which  
672 the parcel lies, if any; the water management district levying  
673 pursuant to s. 373.503; the independent special districts in  
674 which the parcel lies, if any; and for all voted levies for debt  
675 service applicable to the parcel, if any.

676 (4) For each entry listed in subsection (3), there shall



677 appear on the notice the following:

678 (a) In the first column, a brief, commonly used name for  
679 the taxing authority or its governing body. The heading for the  
680 county must have subheadings for the sheriff, the property  
681 appraiser, the clerk of the circuit court and county  
682 comptroller, the tax collector, and the supervisor of elections.

683 The entry in the first column for the levy required pursuant to  
684 s. 1011.60(6) shall be "By State Law." The entry for other  
685 operating school district levies shall be "By Local Board." Both  
686 school levy entries shall be indented and preceded by the  
687 notation "Public Schools:". For each voted levy for debt  
688 service, the entry shall be "Voter Approved Debt Payments."

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

691  
692 If you feel that the assessed ~~market~~ value of your property is  
693 inaccurate or ~~does not reflect fair market value,~~ or if you are  
694 entitled to an exemption or classification that is not reflected  
695 above, contact your county property appraiser at ...(phone  
696 number)... or ...(location)....

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

702 Section 15. Subsection (3) of section 213.30, Florida



703 Statutes, is amended to read:

704       213.30 Compensation for information relating to a  
705 violation of the tax laws.—

706       (3) Notwithstanding any other provision of law, this  
707 section and s. 196.141 are ~~is~~ the sole means by which a ~~any~~  
708 person may seek or obtain any moneys as the result of, in  
709 relation to, or founded upon the failure by another person to  
710 comply with the tax laws of this state. A person's use of any  
711 other law to seek or obtain moneys for such failure is in  
712 derogation of this section and s. 196.141 and conflicts with the  
713 state's duty to administer the tax laws.

714       Section 16. The Legislature finds that this act fulfills  
715 an important state interest.

716       Section 17. Except as otherwise expressly provided in this  
717 act, this act shall take effect July 1, 2015.