1988

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GENERAL ACTS
RESOLUTIONS AND MEMORIALS
ADOPTED BY THE
TENTH LEGISLATURE OF FLORIDA
UNDER THE CONSTITUTION
AS REVISED IN 1968
During the Regular Session
April 6, 1988 through June 7, 1988
and Special Session
September 21 - October 8, 1987; October 12 - 14, 1987;
December 8 - 10, 1987; February 2 - 4, 1988; and
June 8, 1988

Volume I, Part Two
Published by Authority of Law
Under Direction of the
JOINT LEGISLATIVE MANAGEMENT COMMITTEE
TALLAHASSEE
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council of the City of Jacksonville. The seventh member shall be the district secretary engineer of the Department of Transportation serving in the district that contains the City of Jacksonville the second--congressional district. Except for the seventh member, members shall be residents and qualified electors of the City of Jacksonville. The members of the authority holding office on July 1, 1979, shall continue in office until the expiration of their terms as if this section were not in effect, to ensure staggered terms, and their successors shall thereafter be appointed by either the mayor or the Governor, whoever appointed the retiring member.

Section 12. Section 334.065, Florida Statutes, is created to read:

334.065 Center for Urban Transportation Research.--

(1) There is established at the University of South Florida the Florida Center for Urban Transportation Research, to be administered by the Board of Regents and the State University System. The responsibilities of the center include, but are not limited to, conducting and facilitating research on issues related to urban transportation problems in this state and serving as an information exchange and depository for the most current information pertaining to urban transportation.

(2) The center shall be a continuing resource for the Legislature, the Department of Transportation, local governments, the nation's metropolitan regions, and the private sector in the area of urban transportation research, and shall generate support in addition to its state-funded base of support. The center shall promote intercampus transportation research activities among Florida's universities in order to enhance the ability of these universities to attract federal and private sector funding for transportation research.

(3) An advisory board shall be created to periodically and objectively review and advise the center concerning its research program. The membership of the board shall consist of experts in the area of transportation. The nomination of members of the board shall be made to the President of the University of South Florida by the College of Engineering at the University of South Florida, and the appointment of members must be confirmed by the Board of Regents.

Section 13. Sections 334.18 and 334.19, Florida Statutes, are hereby repealed.

Section 14. This act shall take effect July 1, 1988, or upon becoming a law, whichever occurs later.

Approved by the Governor July 1, 1988.

Filed in Office Secretary of State July 1, 1988.

CHAPTER 88-216

An act relating to ad valorem taxes; amending s. 193.023, F.S.; specifying methods for assessing cooperative

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council of the City of Jacksonville. The seventh member shall be the
district secretary engineer of the Department of Transportation
serving in the district that contains the City of Jacksonville the
Second-Congressional District. Except for the seventh member,
members shall be residents and qualified electors of the City of
Jacksonville. The members of the authority holding office on July 1,
1979, shall continue in office until the expiration of their terms as
if this section were not in effect, to ensure staggered terms, and
their successors shall thereafter be appointed by either the mayor or
the Governor, whoever appointed the retiring member.

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program. The membership of the board shall consist of experts in the
area of transportation. The nomination of members of the board shall
be made to the President of the University of South Florida by the
College of Engineering at the University of South Florida, and the
appointment of members must be confirmed by the Board of Regents.

Section 13. Sections 334.18 and 334.19, Florida Statutes, are
hereby repealed.

Section 14. This act shall take effect July 1, 1988, or upon
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Approved by the Governor July 1, 1988.
Filed in Office Secretary of State July 1, 1988.

CHAPTER 88-216

Committee Substitute for Senate Bill No. 1171

An act relating to ad valorem taxes; amending s. 193.023,
F.S.; specifying methods for assessing cooperative

parcels; specifying information which must be contained
in tax notices, amending s. 197.102, F.S.; redefining the
terms "tax certificate" and "tax notice" and defining the
terms "ad valorem tax roll" and "non-ad valorem assessment roll"; amending s. 197.322, F.S.; providing
for notice of ad valorem taxes and non-ad valorem assessments, amending s. 197.363, F.S.; revising
provisions relating to the method of collection of special assessments and service charges; restricting
the application of such provisions; creating s. 197.3631, F.S.; providing general requirements relating to non-ad
valorem assessments; creating s. 197.3632, F.S.; providing a uniform method for the levy, collection, and
enforcement of non-ad valorem assessments; creating s. 197.3635, F.S.; providing for the form of combined notice
of ad valorem taxes and non-ad valorem assessments; amending s. 197.342, F.S.; providing a title for a
certain statement of tax information; amending s. 197.075, F.S.; correcting a cross-reference; amending s.
197.122, F.S.; providing for application of personal property tax liens; amending s. 197.202, F.S.; providing
for destroying certain tax receipts; amending s. 200.065, F.S.; providing for notifying taxpayer's of millage rate
adjustments, requiring certain ordinance or resolutions to be provided to certain persons within a certain time;
amending s. 286.0105, F.S.; providing an exception to certain notice requirements, amending s. 192.037, F.S.;
providing additional procedures for assessing time-share property; providing additional "usual and reasonable fees
and costs of the sale" for time-share property; providing an effective date.

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

Section 1. Subsection (7) is added to section 193.023, Florida
Statutes, to read:

193.023 Duties of the property appraiser in making assessments.--
(7) In making assessments of cooperative parcels, the property
appraiser shall use the method required by s. 719.114.

Section 2. Notice of taxes; publication and mail.--
(1) Within 20 days after receipt of the certified roll, the tax
collector shall mail to each taxpayer appearing on the assessment
roll, whose post-office address is known to him, a tax notice stating
the amount of current taxes due from the taxpayer and, if applicable,
the fact that back taxes remain unpaid and the discounts allowed for early payment. The notice shall be
accompanied by a printed statement as provided in s. 197.342, Florida
Statutes. The postage shall be paid out of the general fund of the
county, upon statement thereof by the tax collector. The form of the
notice must contain:

(a) The name of the county, the tax year, and the complete
mailing address of the tax collector for that county to which the
taxpayer can return the receipt part of the tax notice;

(b) The complete mailing address for at least one of the owners
of the property;
Section 4. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsection (3) of section 197.322, Florida Statutes, is amended to read:

197.322 Delivery of ad valorem tax and non-ad valorem assessment rolls roll: notice of taxes; publication and mail.--

(3) Within 20 working days after receipt of the certified ad valorem tax roll and the non-ad valorem assessment rolls roll, the tax collector shall mail to each taxpayer appearing on said rolls roll, whose post-office address is known to him, a tax notice stating the amount of current taxes due from the taxpayer and, if applicable, the fact that back taxes remain unpaid and advising the taxpayer of the discounts allowed for early payment. Pursuant to s. 197.3632, the form of the notice of non-ad valorem assessments and notice of ad valorem taxes shall be as provided in s. 197.3635 and no other form shall be used, notwithstanding the provisions of s. 199.022. The notice shall be accompanied by a printed statement as provided in s. 197.342. The postage shall be paid out of the general fund of each local governing board the county, upon statement thereof by the tax collector.

Section 5. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsections (1) and (3) of section 197.361, Florida Statutes, are renumbered and amended, subsections (2) and (4) are renumbered as subsections (3) and (5), respectively, and new subsections (1) and (6) are added to said section, to read:

197.361 Special assessments and service charges; optional method of collection.--

(1) At the option of the property appraiser, special assessments collected pursuant to this section prior to the effective date of this act may be collected after the effective date of this act; provided, any local governing board collecting non-ad valorem assessments pursuant to s. 197.363, F.S., on the effective date of this act may collect said assessments pursuant to s. 197.363, F.S.; in the event of such election, the local governing board shall notify the property appraiser and tax collector in writing and comply with s. 197.3632(2), F.S., and the applicable certification provisions of s. 197.3635(5), F.S. If a local governing board amends any non-ad valorem assessment roll certified under this provision, the local governing board shall comply with all applicable provisions of s. 197.363, F.S.

(2) In accordance with subsection (1), notwithstanding other provisions of law, special assessments authorized by general or special law or the State Constitution may be collected as provided for ad valorem taxes under this chapter if:

(a) The entity imposing the special assessment has entered into a written agreement with the property appraiser, at his option, providing for reimbursement of administrative costs incurred under this section;

(b) A resolution authorizing use of this method for collection of special assessments is adopted at a public hearing;

(c) Affected property owners have been provided by first-class mail prior notice of both the potential for loss of title that exists
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(c) The legal description of the property, up to at least 25 characters and the unique parcel or tax identification number of the property;

(d) A disclosure, appropriately labeled, showing the total amount of combined levies and the total discounted amount due each month when paid in advance;

(e) A schedule listing the assessed value, exempted value, and taxable value of the property;

(f) Subheadings for columns listing the local governments, the corresponding millage rates expressed in dollars and cents per $1,000 of taxable value, and the associated tax amounts; and

(g) The names of the local governments listed in the same sequence and manner in which they were listed on the notice of proposed property taxes as required by s. 200.069(4)(a), Florida Statutes, with the exception that independent special districts, municipal service taxing units, and voted debt service millages for each local government must be listed separately. If a county has too many municipal service taxing units to list separately, it shall combine them to disclose the total number of such units and the amount of taxes levied.

(2) Notwithstanding s. 197.322(3), Florida Statutes, the provisions of this section shall be effective and shall operate only for tax year 1989.

Section 3. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsections (3) and (4) of section 197.102, Florida Statutes, are amended, and subsection (7) is added to said section, to read:

197.102 Definitions.--As used in this chapter, the following definitions apply, unless the context clearly requires otherwise:

(3) "Tax certificate" means the document issued when the combined total of any real property ad valorem taxes and non-ad valorem or special assessments collectible under this chapter becomes delinquent and the combined total of such taxes and non-ad valorem or special assessments is paid by a person who is not the property owner or acting as an agent of the property owner or when the combined total of such taxes and non-ad valorem or special assessments is not paid and the certificate is issued to the county in which the real property lies.

(4) "Tax notice" means the tax bill sent to taxpayers for payment of any tax or special assessments collected pursuant to this chapter, or the bill sent to taxpayers for payment of the total of ad valorem taxes and non-ad valorem or special assessments collected pursuant to s. 197.3632.

(7) When a local government uses the method set forth in s. 197.3632, the following definitions shall apply:

(a) "Ad valorem tax roll" means the roll prepared by the property appraiser and certified to the tax collector for collection.

(b) "Non-ad valorem assessment roll" means a roll prepared by a local government and certified to the tax collector for collection.

Section 4. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsection (3) of section 197.322, Florida Statutes, is amended to read:

197.322 Delivery of ad valorem tax and non-ad valorem assessment rolls: notice of taxes: publication and mail.--

(3) Within 20 working days after receipt of the certified ad valorem tax roll and the non-ad valorem assessment rolls, the tax collector shall mail to each taxpayer appearing on said rolls the assessment roll, whose post-office address is known to him, a tax notice stating the amount of current taxes due from the taxpayer and, if applicable, the fact that back taxes remain unpaid and advising the taxpayer of the discounts allowed for early payment. Pursuant to s. 197.3632, the form of the notice of non-ad valorem assessments and notice of ad valorem taxes shall be as provided in s. 197.363 and no other form shall be used, notwithstanding the provisions of s. 197.022. The notice shall be accompanied by a printed statement as provided in s. 197.342. The postage shall be paid out of the general fund of each local governing board in the county, upon statement thereof by the tax collector.

Section 5. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsections (1) and (3) of section 197.361, Florida Statutes, are renumbered and amended, subsections (2) and (4) are renumbered as subsections (3) and (5), respectively, and new subsections (1) and (6) are added to said section, to read:

197.361 Special assessments and service charges; optional method of collection.--

(1) At the option of the property appraiser, special assessments collected pursuant to this section prior to the effective date of this act may be collected pursuant to this provision, as provided for ad valorem taxes under this chapter if:

(a) The entity imposing the special assessment has entered into a written agreement with the property appraiser, at his option, providing for reimbursement of administrative costs incurred under this section;

(b) A resolution authorizing use of this method for collection of special assessments is adopted at a public hearing;

(c) Affected property owners have been provided by first-class mail prior notice of both the potential for loss of title that exists
with use of this collection method and the time and place of the public hearing required by paragraph (b): 

(d) The property appraiser has listed on the assessment roll the special assessment for each affected parcel; 

(e) The dollar amount of the special assessment has been included in the notice of proposed property taxes; and 

(f) The dollar amount of the special assessment has been included in the tax notice issued pursuant to s. 197.322. 

If the requirements of subsection (2) which are imposed upon the collection of special assessments are not met, the collection of such special assessments shall be by the method provided in the ordinance or resolution establishing such special assessments. The manner of collection established in any ordinance or resolution shall be in compliance with all general or special laws authorizing the levy of such special assessments, and in no event shall the ordinance or resolution provide for use of the ad valorem collection method.

Effective January 1, 1990, no new special assessments may be collected pursuant to this section.

Section 6. Effective January 1, 1990 and applicable to tax years beginning on or after that date, section 197.3631, Florida Statutes, is created to read: 

197.3631 Non-ad valorem assessments; general provisions.—Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. The method specified in s. 197.3632 is one authorized alternative for imposing non-ad valorem assessments by local governing boards. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1968, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

Section 7. Effective October 1, 1989 and applicable to tax years beginning on or after that date, section 197.3632, Florida Statutes, is created to read: 

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(1) As used in this section: 

(a) "Levy" means the imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.

(b) "Local government" means a county, municipality, or special district levying non-ad valorem assessments.

(c) "Local governing board" means a governing board of a local government.

(d) "Non-ad valorem assessment" means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution.

(e) "Non-ad valorem assessment roll" means the roll prepared by a local government and certified to the tax collector for collection.

(f) "Compatible electronic medium" or "media" means machine-readable electronic repositories of data and information, including, but not limited to, magnetic disk, magnetic tape, and magnetic diskette technologies, which provide, without modification, that the data and information therein are in harmony with and can be used in concert with the data and information on the ad valorem tax roll keyed to the property identification number used by the property appraiser.

A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment as authorized in this section shall adopt a resolution at a public hearing prior to January 1. The resolution shall clearly state its intent to use the uniform method of collecting such assessment. The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy. If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10.

(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll submitted to the department. The property appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium submitted to the department. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall obtain additional information from any other source.
with use of this collection method and the time and place of the
public hearing required by paragraph (b):

(d) The property appraiser has listed on the assessment roll the
special assessment for each affected parcel;

(e) The dollar amount of the special assessment has been included
in the notice of proposed property taxes; and

(f) The dollar amount of the special assessment has been included
in the tax notice issued pursuant to s. 197.322.

(4)(g) If the requirements of subsection (2) ¶ which are
imposed upon the collection of special assessments are not met, the
collection of such special assessments shall be by the manner
provided in the ordinance or resolution establishing such special
assessments. The manner of collection established in any ordinance
or resolution shall be in compliance with all general or special laws
authorizing the levy of such special assessments, and in no event
shall the ordinance or resolution provide for use of the ad valorem
collection method.

(5) Effective January 1, 1990, no new special assessments may be
collected pursuant to this section.

Section 6. Effective January 1, 1990 and applicable to tax years
beginning on or after that date, section 197.3631, Florida Statutes,
is created to read:

197.3631 Non-ad valorem assessments; general provisions.--Non-ad
valorem assessments as defined in s. 197.3632 may be collected
pursuant to the method provided for in ss. 197.3632 and 197.3635.
The method specified in s. 197.3632 is one authorized alternative for
imposing non-ad valorem assessments by local governing boards. Non­
ad valorem assessments may also be collected pursuant to any
alternative method which is authorized by law, but such alternative
method shall not require the tax collector or property appraiser to
perform those services as provided for in ss. 197.3632 and 197.3635.
However, a property appraiser or tax collector may contract with a
local government to supply information and services necessary for any
such alternative method. Any county operating under a charter
adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as
amended, as referred to in s. 6(e), Art. VIII of the Constitution of
1968, as amended, may use any method authorized by law for imposing
and collecting non-ad valorem assessments.

Section 7. Effective October 1, 1989 and applicable to tax years
beginning on or after that date, section 197.3632, Florida Statutes,
is created to read:

197.3632 Uniform method for the levy, collection, and enforcement
of non-ad valorem assessments.--

(1) As used in this section:

(a) "Levy" means the imposition of a non-ad valorem assessment,
stated in terms of rates, against all appropriately located property
by a governmental body authorized by law to impose non-ad valorem
assessments.

(b) "Local government" means a county, municipality, or special
district levying non-ad valorem assessments.

(c) "Local governing board" means a governing board of a local
government.

(d) "Non-ad valorem assessment" means only those assessments
which are not based upon millage and which can be levied and
charged against the local government's purpose, the local government shall obtain
additional information from any other source.
(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between June 1 and September 15, if:

1. The non-ad valorem assessment is levied for the first time;
2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or
4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title; a statement that all affected property owners have the right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and to file written objections within 20 days of the publication of the notice.

(c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board modifies a non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board shall adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment.

(5) By September 15 of each year, the chairman of the local governing board or his designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chairman or his designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the local governing board shall so specify and shall not be required to annually adopt the non-ad valorem assessment roll. However, the local governing board shall annually inform the property appraiser, tax collector, and department by January 10 if it intends to continue using the uniform method of collecting such assessment.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. 197.363. A separate mailing is authorized only as a solution to the most exigent factual circumstances. However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he shall mail a separate notice of non-ad valorem assessments or he shall direct the local government to mail such a separate notice. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs of government and taxation and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

(b) Within 30 days following the hearing provided in subsection (4), any person having any right, title, or interest in any parcel against which an assessment has been levied may elect to prepay the same in full, and the amount of such assessment shall be the full amount levied, reduced, if the local government so provides, by a discount equal to any portion of the assessment which is attributable to the parcel's proportionate share of any bond financing costs, preparation and issuance costs, and errors and insolvency procedures required by the collection of ad valorem taxes pursuant to s. 197.492 are followed.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. 192.091(2)(b), or the tax collector at his option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments.

(9) The department shall adopt rules to implement the provisions of this section.
The local government shall post the non-ad valorem assessment for assessment roll on compatible electronic medium to the tax collector, governing board or his designee shall certify a non-ad valorem generated by the assessment.

2. By mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll.

3. If the tax collector discovers errors or omissions on such roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

4. By September 15 of each year, the chairman of the local government shall adopt a non-ad valorem assessment roll at a public hearing held between June 1 and September 15, if:

1. The non-ad valorem assessment is levied for the first time;

2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;

3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or

4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title; a statement that all affected property owners have the right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and to file written objections within 20 days of the publication of the notice.

(c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adjourns the assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment.

(5) By September 15 of each year, the chairman of the local governing board or his designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll if it is not certified on compatible electronic medium and then does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chairman or his designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the local governing board shall so specify and shall not be required to annually adopt the non-ad valorem assessment roll. However, the local governing board shall annually inform the property appraiser, tax collector, and department by January 10 if it intends to continue using the uniform method of collecting such assessment.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. 197.3635. A separate mailing is authorized only as a solution to the most exigent factual circumstances. However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he shall mail a separate notice of non-ad valorem assessments or he shall direct the local government to mail such a separate notice. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs of such a separate notice, including the cost of printing, notice by mail, and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalties for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

(b) Within 30 days following the hearing provided in subsection (4), any person having any right, title, or interest in any parcel against which an assessment has been levied may elect to prepay the same in whole, and the amount of such assessment shall be the full amount levied, reduced, if the local government so provides, by a discount equal to any portion of the assessment which is attributable to the parcel's proportionate share of any bond financing costs, promotion and other expenses incurred prior to the collection of ad valorem taxes pursuant to s. 197.492.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. 192.091(2)(b), or the tax collector at his option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments.

(9) The department shall adopt rules to implement the provisions of this section.
Section 8. Effective January 1, 1990 and applicable to tax years beginning on or after that date, section 197.3635, Florida Statutes, is created to read:

197.3635 Combined notice of ad valorem taxes and non-ad valorem assessments; requirements.—A form for the combined notice of ad valorem taxes and non-ad valorem assessments shall be produced and paid for by the tax collector. The form shall meet the requirements of this section and department rules and shall be subject to approval by the department. By rule the department shall provide a format for the form of such combined notice. The form shall meet the following requirements:

1. It shall contain the title "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments." It shall also contain a receipt part that can be returned along with the payment to the tax collector.

2. It shall provide a clear partition between ad valorem taxes and non-ad valorem assessments. Such partition shall be a bold horizontal line approximately 1/8 inch thick.

3. Within the ad valorem part, it shall contain the heading "Ad Valorem Taxes." Within the non-ad valorem assessment part, it shall contain the heading "Non-ad Valorem Assessments."

4. It shall contain the county name, the assessment year, the mailing address of the tax collector, the mailing address of one property owner, the legal description of the property to at least 25 characters, and the unique parcel or tax identification number of the property.

5. It shall provide for the labeled disclosure of the total amount of combined levies and the total discounted amount due each month when paid in advance.

6. It shall provide a field or portion on the front of the notice for official use for data to reflect codes useful to the tax collector.

7. The combined notice shall be set in type which is 8 points or larger.

8. The ad valorem part shall contain the following:

   a) A schedule of the assessed value, exempted value, and taxable value of the property.

   b) Subheadings for columns listing taxing authorities, corresponding millage rates expressed in dollars and cents per $1,000 of taxable value, and the associated assessment amount.

   c) Taxing authorities listed in the same sequence and manner as listed on the notice required by s. 200.069(4)(a), with the exception that independent special districts, municipal service taxing districts, and voted debt service millages for each taxing authority shall be listed separately. If a county has too many municipal service taxing units to list separately, it shall combine them to disclose the total number of such units and the amount of taxes levied.

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9. Within the non-ad valorem assessment part, it shall contain the following:

   a) Subheadings for columns listing the levying authorities, corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

   b) The purpose of the assessment, if the purpose is not clearly indicated by the name of the levying authority.

   c) A listing of the levying authorities in the same order as in the ad valorem part to the extent practicable. If a county has too many municipal service benefit units to list separately, it shall combine them by function.

   d) Notification that failure to pay the amounts due will result in a tax certificate being issued against the property.

   e) A brief statement outlining the responsibility of the tax collector, the property appraiser, and the taxing authorities. This statement shall be accompanied by directions as to which office to contact for particular questions or problems.

Section 9. Section 197.342, Florida Statutes, is amended to read:

197.342 Millage and Tax Statement Notice-of-taxes; content and form.--

1. A statement titled "Millage and Tax Statement Notice-of-taxes" shall accompany the original notice of taxes and shall include:

   a) One table consisting of six separate columns and appropriate totals for each column, which table shall show for each taxing authority in the aggregate:

      1. In the first column, each applicable rolled-back millage rate computed pursuant to s. 200.065(1) for every nonvoted millage levy and the applicable millage levied for the prior year for each millage levy adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

      2. In the second column, an extension of the amount of taxes that would have been levied had the millage rates in the first column been adopted.

      3. In the third column, the actual applicable millage rate or rates levied by the taxing authority.
Section 8. Effective January 1, 1990 and applicable to tax years beginning on or after that date, section 197.3635, Florida Statutes, is created to read:

197.3635 Combined notice of ad valorem taxes and non-ad valorem assessments; requirements.—A form for the combined notice of ad valorem taxes and non-ad valorem assessments shall be produced and paid for by the tax collector. The form shall meet the requirements of this section and departmental rules and shall be subject to approval by the department. By rule the department shall provide a format for the form of such combined notice. The form shall meet the following requirements:

(1) It shall contain the title "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments." It also shall contain a receipt part that can be returned along with the payment to the tax collector.

(2) It shall provide a clear partition between ad valorem taxes and non-ad valorem assessments. Such partition shall be a bold horizontal line approximately 1/8 inch thick.

(3) Within the ad valorem part, it shall contain the heading "Ad Valorem Taxes." Within the non-ad valorem assessment part, it shall contain the heading "Non-ad Valorem Assessments."

(4) It shall contain the county name, the assessment year, the mailing address of the tax collector, the mailing address of one property owner, the legal description of the property to at least 25 characters, and the unique parcel or tax identification number of the property.

(5) It shall provide for the labeled disclosure of the total amount of combined levies and the total discounted amount due each month when paid in advance.

(6) It shall provide a field or portion on the front of the notice for official use for data to reflect codes useful to the tax collector.

(7) The combined notice shall be set in type which is 8 points or larger.

(8) The ad valorem part shall contain the following:

(a) A schedule of the assessed value, exempted value, and taxable value of the property.

(b) Subheadings for columns listing taxing authorities, corresponding assessment rates expressed in dollars and cents per $1,000 of taxable value, and the associated tax.

(c) Taxing authorities listed in the same sequence and manner as listed on the notice required by s. 200.069(4)(a), with the exception that independent special districts, municipal service taxing districts, and voter debt service millages for each taxing authority shall be listed separately. If a county has too many municipal service taxing units to list separately, it shall combine them to disclose the total number of such units and the amount of taxes levied.

(9) Within the non-ad valorem assessment part, it shall contain the following:

(a) Subheadings for columns listing the levying authorities, corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

(b) The purpose of the assessment, if the purpose is not clearly indicated by the name of the levying authority.

(c) A listing of the levying authorities in the same order as in the ad valorem part to the extent practicable. If a county has too many municipal service benefit units to list separately, it shall combine them by function.

(10) It shall provide instructions and useful information to the taxpayer. Such information and instructions shall be nontechnical to minimize confusion. The information and instructions required by this section shall be provided by department rule and shall include:

(a) Procedures to be followed when the property has been sold or conveyed.

(b) Instruction as to mailing the remittance and receipt along with a brief disclosure of the availability of discounts.

(c) Notification about delinquency and interest for delinquent payment.

(d) Notification that failure to pay the amounts due will result in a tax certificate being issued against the property.

(e) A brief statement outlining the responsibility of the tax collector, the property appraiser, and the taxing authorities. This statement shall be accompanied by directions as to which office to contact for particular questions or problems.

Section 9. Section 197.342, Florida Statutes, is amended to read:

197.342 Millage and Tax Statement Notice-of-taxes; content and form.--

(1) A statement titled "Millage and Tax Statement" shall accompany the original notice of taxes and shall include:

(a) One table consisting of six separate columns and appropriate totals for each column, which shall show for each taxing authority in the aggregate:

1. In the first column, each applicable rolled-back millage rate computed pursuant to s. 200.065(1) for every nonvoted millage levy and the applicable millage levied for the prior year for each millage levy adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

2. In the second column, an extension of the amount of taxes that would have been levied had the millage rates in the first column been adopted.

3. In the third column, the actual applicable millage rate or rates levied by the taxing authority.

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4. In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.
5. In the fifth column, the difference between the amounts in columns four and two.
6. In the sixth column, the percentage of change from column two to column four.

(b) A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled-back rate computed pursuant to s. 200.065(1) and a second column identifying each taxing authority levying an amount in excess of that rate.

(2) The form of the statement, including appropriate headings and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

Section 10. Section 193.075, Florida Statutes, is amended to read:

193.075 Mobile homes.--Any mobile home without a current license plate properly affixed, as provided in s. 320.08(11) or s. 320.0815, shall be presumed to be either real property or tangible personal property. It shall be presumed to be real property only if the owner of the mobile home is also the owner of the land of which it is located and the mobile home is also permanently affixed to the land. Otherwise it shall be presumed to be tangible personal property.

Section 11. Section 197.122, Florida Statutes, is amended to read:

197.122 Lien of taxes; dates.--All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95. All personal property tax liens, to the extent that the property to which the lien applies cannot be located in the county or to the extent that the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, shall be liens against all other personal property of the taxpayer in the county. Provided, however, that such liens against other personal property shall not apply against such property which has been sold and such liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other property.

Section 12. Section 193.202, Florida Statutes, is amended to read:

197.202 Destruction of 20-year-old tax receipts.--The tax collector in each county of the state is authorized to destroy all duplicate tax receipts and microfilm of tax receipts on file in his office as they become 20 years old. Tax receipts may be destroyed after 15 years if microfilmed.
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4. In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.

5. In the fifth column, the difference between the amounts in columns four and two.

6. In the sixth column, the percentage of change from column two to column four.

(b) A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled-back rate computed pursuant to s. 200.065(1) and a second column identifying each taxing authority levying an amount in excess of that rate.

(2) The form of the statement, including appropriate headings and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

Section 10. Section 193.075, Florida Statutes, is amended to read:

193.075 Mobile homes.--Any mobile home without a current license plate properly affixed, as provided in s. 320.08(1)(1)-(3) or s. 320.0815, shall be presumed to be either real property or tangible personal property. It shall be presumed to be real property only if the owner of the mobile home is also the owner of the land on which it is located, and the mobile home is also permanently affixed to the property. Otherwise it shall be presumed to be tangible personal property.

Section 11. Section 197.122, Florida Statutes, is amended to read:

197.122 Lien of taxes; dates.--All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95. All personal property tax liens, to the extent that the property to which the lien applies cannot be located in the county or to the extent that the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, shall be liens against all other personal property of the taxpayer in the county. Provided, however, that such liens against other personal property shall not apply against such property which has been sold and such liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other property.

Section 12. Section 197.202, Florida Statutes, is amended to read:

197.202 Destruction of 20-year-old tax receipts.--The tax collector in each county of the state is authorized to destroy all duplicate tax receipts and microfilm of tax receipts on file in his office as they become 20 years old. Tax receipts may be destroyed after 15 years if microfilmed.

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Section 13. Paragraph (d) of subsection (2) and subsection (4) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.--

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority, which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(d) Within 15 days of the meeting adopting the tentative budget, the taxing authority shall advertise, in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days or more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. The millage-levy resolution or ordinance shall be publicly read in full prior to its adoption. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or an subsequently adjusted pursuant to subsection (10), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his taxes under the tentatively adopted millage rate and his taxes under the previously proposed rate. The notice shall be prepared by the property appraiser, at the expense of the taxing authority, and shall generally conform to the requirements of s. 200.069. In the event such additional notice is necessary, its mailing shall precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser, the tax collector, and the Department of Revenue within 3 days after the adoption of such resolution or ordinance. No millage other than that approved in a resolution or ordinance may be levied until the resolution or ordinance provided to the property appraiser pursuant to paragraph (b), or an subsequently adjusted pursuant to subsection (10), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his taxes under the tentatively adopted millage rate and his taxes under the previously proposed rate. The notice shall be prepared by the property appraiser, at the expense of the taxing authority, and shall generally conform to the requirements of s. 200.069. In the event such additional notice is necessary, its mailing shall precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.
286.0105 Notices of meetings and hearings must advise that a record is required to appeal.--Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 286.065(3).

Section 15. Effective upon becoming a law and operating retroactively to January 1, 1988, subsections (10), (11), and (12) are added to section 192.037, Florida Statutes, to read:

192.037 Fee time-share real property; taxes and assessments.--

(10) In making his assessment of time-share real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price "usual and reasonable fees and costs of the sale" for time-share real property, such "usual and reasonable fees and costs of the sale" shall include all marketing costs, appraiser fees, and those costs attributable to the right of a time-share unit owner or user to participate in an exchange network of resorts. For time-share real property, such "usual and reasonable fees and costs of the sale" shall be presumed to be fifty percent of the original purchase price, provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee time-share real property.

Section 16. Except as otherwise provided in this act, this act shall take effect July 1, 1988, or upon becoming a law, whichever occurs later.

Approved by the Governor July 1, 1988.

Filed in Office Secretary of State July 1, 1988.

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Committee Substitute for Senate Bill No. 1174

An act relating to the Probate Code; amending s. 731.303, Florida Statutes, to provide for the binding effect of certain agreements, waivers, consents, approvals, accounts, or other statements upon persons who may take by virtue of the exercise or nonexercise of a power of appointment; amending s. 737.307, Florida Statutes, to provide for the binding effect of certain accounts or statements by certain persons for purposes of limitations on proceedings against trustees; providing an effective date.

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286.0105 Notices of meetings and hearings must advise that a record is required to be appeal.—Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 206.065(3).

Section 15. Effective upon becoming a law and operating retroactively to January 1, 1988, subsections (10), (11), and (12) are added to section 192.037, Florida Statutes, to read:

192.037 Fee time-share real property; taxes and assessments.—

(10) In making his assessment of time-share real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price "usual and reasonable fees and costs of the sale" for time-share real property shall include marketing costs, typical financing costs, and those costs attributable to the right of a time-share unit owner or user to participate in an exchange network of resorts. For time-share real property, such "usual and reasonable fees and costs of the sale" shall be presumed to be fifty percent of the original purchase price, provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee time-share real property.

Section 16. Except as otherwise provided in this act, this act shall take effect July 1, 1988, or upon becoming a law, whichever occurs later.

Approved by the Governor July 1, 1988.

Filed in Office Secretary of State July 1, 1988.

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

Section 1. Paragraph (a) of subsection (2) of section 731.303, Florida Statutes, is amended and subsection (6) is added to said section to read:

731.303 Representation.—In proceedings involving estates of decedents or trusts, the following apply:

(2) Persons are bound by orders binding others in the following cases:

(a) Orders binding the sole holder or all coholders of a power of revocation or a general, special, or limited power of appointment, including one in the form of a power of amendment or revocation to the extent that the power has not become unexercisable in fact, bind all other persons to the extent that their interests as persons who may take by virtue of the exercise or nonexercise of the power, or objects, titles in defaults or otherwise, are subject to the power.

(6) Agreements, waivers, consents, approvals, accounts, or other statements that fully disclose the matters which are the subject of such accounts or statements and that bind the sole holder or all coholders of a general, special, or limited power of appointment, including a power of amendment or revocation to the extent that the power has not become unexercisable in fact, bind all persons to the extent that their interests, as persons who may take by virtue of the exercise or nonexercise of the power, are subject to the power.

Section 2. Section 737.307, Florida Statutes, is amended to read:

737.307 Limitations on proceedings against trustees after beneficiary receives account.—Unless previously barred by adjudication, consent, or limitations, an action against a trustee for breach of trust is barred for any beneficiary who has received a final, annual, or periodic account or other statement fully disclosing the matter unless a proceeding to assert the claim is commenced within 6 months after receipt of the final, annual, or periodic account or statement. In any event, and notwithstanding lack of full disclosure, all claims against a trustee who has issued a final account or statement received by the beneficiary and has informed the beneficiary of the location and availability of records for his examination are barred as provided in chapter 95. A beneficiary who has received a final, annual, or periodic account or statement if, being an adult, it is received by the beneficiary, or if, being a minor, or disabled person, or person who may take by virtue of the exercise or nonexercise of a power of appointment, it is received by the beneficiary's representative as described in s. 731.303.

Section 3. This act shall take effect upon becoming a law.

Approved by the Governor July 1, 1988.

Filed in Office Secretary of State July 1, 1988.
A bill to be entitled
An act relating to ad valorem taxes; amending
s. 193.023, F.S.; specifying methods for
assessing cooperative parcels; amending s.
197.322, F.S.; specifying information which
must be contained in tax notices; amending s.
197.342, F.S.; providing a title for a certain
statement of tax information; amending s.
193.075, F.S.; correcting a cross-reference;
amending s. 197.122, F.S.; providing for
application of personal property tax liens;
amending s. 197.202, F.S.; providing for
destroying certain tax receipts; amending s.
200.065, F.S.; providing for notifying
taxpayer's of millage rate adjustments;
requiring certain ordinance or resolutions to
be provided to certain persons within a certain
time; amending s. 286.0105, F.S.; providing an
exception to certain notice requirements;
providing an effective date.

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

Section 1. Subsection (7) is added to section 193.023,
Florida Statutes, to read:

193.023 Duties of the property appraiser in making
assessments.—

(7) In making assessments of cooperative parcels, the
property appraiser shall use the method required by s.
719.114.
Section 2. Subsection (3) of section 197.322, Florida Statutes, is amended to read:

197.322 Delivery of assessment roll; notice of taxes, publication and mail. --

(3) Within 20 days after receipt of the certified roll, the tax collector shall mail to each taxpayer appearing on the assessment roll, whose post-office address is known to him, a tax notice stating the amount of current taxes due from the taxpayer and, if applicable, the fact that back taxes remain unpaid and advising the taxpayer of the discounts allowed for early payment. The notice shall be accompanied by a printed statement as provided in s. 197.342. The postage shall be paid out of the general fund of the county, upon statement thereof by the tax collector. The form of the notice must contain:

(a) The name of the county, the tax year, and the complete mailing address of the tax collector for that county to which the taxpayer can return the receipt part of the tax notice;

(b) The complete mailing address for at least one of the owners of the property;

(c) The legal description of the property up to at least 25 characters and the unique parcel or tax identification number of the property;

(d) A disclosure, appropriately labeled, showing the total amount of combined levies and the total discounted amount due each month when paid in advance;

(e) A schedule listing the assessed value, exempted value, and taxable value of the property;

(f) Subheadings for columns listing the local governments, the corresponding millage rates expressed in
dollars and cents per $1,000 of taxable value, and the
associated tax amounts; and

(g) The names of the local governments listed in the
same sequence and manner in which they were listed on the
notice of proposed property taxes as required by s.
200.069(4)(a), with the exception that independent special
districts, municipal service taxing units, and voted debt
service millages for each local government must be listed
separately.

Section 3. Section 197.342, Florida Statutes, is
amended to read:

197.342 Millage and Tax Statement Notice-of-taxes;
content and form.--

(1) A statement titled "Millage and Tax Statement"
shall accompany the original notice of taxes and shall
include:

(a) One table consisting of six separate columns and
appropriate totals for each column, which table shall show for
each taxing authority in the aggregate:

1. In the first column, each applicable rolled-back
millage rate computed pursuant to s. 200.065(1) for every
nonvoted millage levy and the applicable millage levied for
the prior year for each millage levy adopted by vote of the
electors pursuant to s. 9(b) or s. 12, Art. VII of the State
Constitution.

2. In the second column, an extension of the amount of
taxes that would have been levied had the millage rates in the
first column been adopted.

3. In the third column, the actual applicable millage
rate or rates levied by the taxing authority.

CODING: Words stricken are deletions; words underlined are additions.
4. In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.

5. In the fifth column, the difference between the amounts in columns four and two.

6. In the sixth column, the percentage of change from column two to column four.

(b) A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled-back rate computed pursuant to s. 200.065(1) and a second column identifying each taxing authority levying an amount in excess of that rate.

(2) The form of the statement, including appropriate headings and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

Section 4. Section 193.075, Florida Statutes, is amended to read:

193.075 Mobile homes.—Any mobile home without a current license plate properly affixed, as provided in s. 320.08(11) or s. 320.0815, shall be presumed to be either real property or tangible personal property. It shall be presumed to be real property only if the owner of the mobile home is also the owner of the land on which it is located and the mobile home is also permanently affixed to the realty. Otherwise it shall be presumed to be tangible personal property.

Section 5. Section 197.122, Florida Statutes, is amended to read:

197.122 Lien of taxes; dates.—All taxes imposed pursuant to the State Constitution and laws of this state
shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95. All personal property tax liens, to the extent that the property to which the lien applies cannot be located in the county or to the extent that the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, shall be liens against all other personal property of the taxpayer in the county.

Section 6. Section 197.202, Florida Statutes, is amended to read:

197.202 Destruction of 20-year-old tax receipts. -- The tax collector in each county of the state is authorized to destroy all duplicate tax receipts and microfilm of tax receipts on file in his office as they become 20 years old. Tax receipts may be destroyed after 15 years if microfilmed.

Section 7. Paragraph (d) of subsection (2) and subsection (4) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage. --

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority, which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(d) Within 15 days of the meeting adopting the tentative budget, the taxing authority shall advertise, in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a
millage rate shall be held not less than 2 days or more than 5
days after the day that the advertisement is first published.
During the hearing, the governing body of the taxing authority
shall amend the adopted tentative budget as it sees fit, adopt
a final budget, and adopt a resolution or ordinance stating
the millage rate to be levied. The resolution or ordinance
shall state the percent, if any, by which the millage rate to
be levied exceeds the rolled-back rate computed pursuant to
subsection (1), which shall be characterized as the percentage
increase in property taxes adopted by the governing body. The
adoption of the budget and the millage-levy resolution or
ordinance shall be by separate votes. The millage-levy
resolution or ordinance shall be publicly read in full prior
to its adoption. In no event may the millage rate adopted
pursuant to this paragraph exceed the millage rate tentatively
adopted pursuant to paragraph (c). If the rate tentatively
adopted pursuant to paragraph (c) exceeds the proposed rate
provided to the property appraiser pursuant to paragraph (b),
or as subsequently adjusted pursuant to subsection (10), each
taxpayer within the jurisdiction of the taxing authority shall
be sent notice by first-class mail of his taxes under the
tentatively adopted millage rate and his taxes under the
previously proposed rate. The notice shall be prepared by the
property appraiser, at the expense of the taxing authority,
and shall generally conform to the requirements of s. 200.069.
In the event such additional notice is necessary, its mailing
shall precede the hearing held pursuant to this paragraph by
not less than 10 days and not more than 15 days.
(4) The resolution or ordinance approved in the manner
provided for in this section shall be forwarded to the
property appraiser, the tax collector, and the Department of
Revenue within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser, the tax collector, and the Department of Revenue. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection (5). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

Section 8. Section 286.0105, Florida Statutes, is amended to read:

286.0105 Notices of meetings and hearings must advise that a record is required to appeal.—Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 200.065(3).

CODING: Words struck out are deletions; words underlined are additions.
Section 9. This act shall take effect July 1, 1998, or upon becoming a law, whichever occurs later.

The committee substitute deletes a proposed requirement that a tax notice state that tax certificates are outstanding, leaving intact the current law provision that the notice state merely the amount of current taxes due and that back taxes, if any, remain unpaid.

The committee substitute contains five additional provisions which:

1. Correct a cross reference to mobile home license plates.

2. Reinstate a provision which was inadvertently left out of a major revision to chapter 197, P.S., in 1985, which applies personal property tax liens to all personal property of a taxpayer in the county.

3. Allow the tax collector to destroy tax receipts after 1 year after microfilming them, rather than after 5 years as provided in current law.

4. Prohibit local taxing authorities from adopting without additional notice to the taxpayers a higher property valuation than initially certified to the Department of Revenue. If the Department's review of the tax roll results in raising the value of the roll, this section would prohibit the taxing authority from using the higher valuation as a basis for increasing revenue without properly notifying the taxpayers of an increase in taxes pursuant to truth in millage (TRIM). The local taxing authorities are also required to notify the property appraiser, the tax collector and the Department of Revenue within 3 days of setting the millage rate.

5. Exempt TRIM notices from the requirement that government meeting notices contain a statement that a record of proceedings may be needed if an appeal is to be taken.

CODING: Words stricken are deletions; words underlined are additions.
A bill to be entitled
An act relating to ad valorem taxes; amending
s. 193.023, F.S.; specifying methods for
assessing cooperative parcels; amending s.
197.322, F.S.; specifying information which
must be contained in tax notices; amending s.
197.342, F.S.; providing a title for a certain
statement of tax information; providing an
effective date.

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

Section 1. Subsection (7) is added to section 193.023,
Florida Statutes, to read:

193.023 Duties of the property appraiser in making
assessments.--

(7) In making assessments of cooperative parcels, the
property appraiser shall use the method required by s.
719.114.

Section 2. Subsection (3) of section 197.322, Florida
Statutes, is amended to read:

197.322 Delivery of assessment roll; notice of taxes;
publication and mail.--

(3) Within 20 days after receipt of the certified
roll, the tax collector shall mail to each taxpayer appearing
on the assessment roll, whose post-office address is known to
him, a tax notice stating the amount of current taxes due from
the taxpayer and advising the taxpayer of the discounts
allowed for early payment and stating, if applicable, the fact
that back taxes remain unpaid and that tax certificates are
outstanding advising the taxpayer of the discounts allowed for

CODING: Words stricken are deletions; words underlined are additions.
early-payment. The notice shall be accompanied by a printed
statement as provided in s. 197.342. The postage shall be
paid out of the general fund of the county, upon statement
thereof by the tax collector. The form of the notice must
contain:

(a) The name of the county, the tax year, and the
complete mailing address of the tax collector for that county
to which the taxpayer can return the receipt part of the tax
notice;

(b) The complete mailing address for at least one of
the owners of the property;

(c) The legal description of the property up to at
least 25 characters and the unique parcel or tax
identification number of the property;

(d) A disclosure, appropriately labeled, showing the
total amount of combined levies and the total discounted
amount due each month when paid in advance;

(e) A schedule listing the assessed value, exempted
value, and taxable value of the property;

(f) Subheadings for columns listing the local
governments, the corresponding millage rates expressed in
dollars and cents per $1,000 of taxable value, and the
associated tax amounts; and

(g) The names of the local governments listed in the
same sequence and manner in which they were listed on the
notice of proposed property taxes as required by s.
200.069(4)(a), with the exception that independent special
districts, municipal service taxing units, and voted debt
service millages for each local government must be listed
separately.

CODING: Words stricken are deletions; words underlined are additions.
Section 3. Section 197.342, Florida Statutes, is amended to read:

197.342 Millage and Tax Statement Notice-of-taxes; content and form.—

(1) A statement titled "Millage and Tax Statement" shall accompany the original notice of taxes and shall include:

(a) One table consisting of six separate columns and appropriate totals for each column, which table shall show for each taxing authority in the aggregate:

1. In the first column, each applicable rolled-back millage rate computed pursuant to s. 200.065(1) for every nonvoted millage levy and the applicable millage levied for the prior year for each millage levy adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

2. In the second column, an extension of the amount of taxes that would have been levied had the millage rates in the first column been adopted.

3. In the third column, the actual applicable millage rate or rates levied by the taxing authority.

4. In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.

5. In the fifth column, the difference between the amounts in columns four and two.

6. In the sixth column, the percentage of change from column two to column four.

(b) A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled-back rate computed pursuant to s. 200.065(1).

CODING: Words stricken are deletions; words underlined are additions.
200.065(1) and a second column identifying each taxing
authority levying an amount in excess of that rate.

(2) The form of the statement, including appropriate
headings and column descriptions, shall be prescribed by
department rule and shall be brief and nontechnical to
minimize confusion for the average taxpayer.

Section 4. This act shall take effect July 1, 1988, or
upon becoming a law, whichever occurs later.

SENATE SUMMARY

Prescribes the method of appraisal to be used by property
appraisers for cooperative parcels. Prescribes
information which must be contained on tax notice forms.
Provides that the statement which accompanies the
original notice of taxes must be entitled "Millage and
Tax Statement."
SB 922—A bill to be entitled An act relating to public schools; creating a. 232.015, F.S., requiring each public school student to provide certification that he has a social security number requiring the number to be in the student's permanent records; prohibiting his graduation from high school if the number is not in the records; providing an effective date.

(was read the second time by title. On motion by Senator Peterson, by two-thirds vote SB 922 was read the third time by title, passed and certified to the House. The vote on passage was:

Yea—32

No—None

May 30, 1988

Section 3. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsections (3) and (4) of section 197.102, Florida Statutes, are amended, and subsection (7) is added to said section, to read:

197.102 Definitions.—As used in this chapter, the following definitions apply, unless the context clearly requires otherwise.

(3) "Tax certificate" means the document issued when the combined total of any real property ad valorem taxes and non-ad valorem special assessments collected under this chapter become delinquent and the combined total of such taxes and non-ad valorem assessments is paid by a person who is not the property owner or acting as an agent of the property owner or when the combined total of such taxes and non-ad valorem assessments is not paid and the certificate is issued to the county in which the real property lies.

(4) "Tax notice" means the tax bill sent to taxpayers for payment of any taxes or special assessments collected pursuant to this chapter, or the bill sent to taxpayers for payment of the total of ad valorem taxes and non-ad valorem assessments collected pursuant to s. 197.3632.

(7) When a local government uses the method set forth in s. 197.3632, the following definitions shall apply:

(a) "Ad valorem tax roll" means the roll prepared by the property appraiser and certified to the tax collector for collection.

(b) "Non-ad valorem assessment roll" means a roll prepared by a local government and certified to the tax collector for collection.

Section 4. Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsection (3) of section 197.322, Florida Statutes, is amended to read:

197.322 Delivery of ad valorem tax and non-ad valorem assessment rolls; notice of taxes; publication and mail.—

(3) Within 20 working days after receipt of the certified ad valorem tax roll and the non-ad valorem assessment rolls, the tax collector shall mail to each taxpayer appearing on said rolls the assessments roll, whose post-office address is known to him, a tax notice stating the amount of current taxes due from the taxpayer, and, if applicable, the fact that back taxes remain unpaid and advising the taxpayer of the discounts allowed for early payment. Pursuant to s. 197.3632, the form of the notice of non-ad valorem assessments and notice of ad valorem taxes shall be as provided in s. 197.3635 and no other form shall be used, notwithstanding the provisions of s. 195.022. The notice shall be accompanied by a printed statement as provided in s. 197.342. The postage shall be paid out of the general fund of each local governmental unit, upon statement thereof by the tax collector.

Section 5 Effective January 1, 1990 and applicable to tax years beginning on or after that date, subsections (1) and (3) of section 197.363, Florida Statutes, are enumerated and amended, subsections (2) and (4) are renumbered as subsections (3) and (5), respectively, and new subsections (1) and (6) are added to said section, to read:

197.363 Special assessments and service charges, optional method of collection.—

(1) At the option of the property appraiser, special assessments collected pursuant to this section prior to the effective date of this act may be
be collected pursuant to this section after the effective date of this act. Provided, any local governing board collecting non-ad valorem assessments pursuant to s. 197.363, F.S. on the effective date of this act may elect to collect said assessments pursuant to s. 197.3632, F.S. In the event of such election, the local governing board shall notify the property appraiser and tax collector in writing and comply with s. 197.3632(2), F.S., and the applicable certification provisions of s. 197.3632(3), F.S. If a local governing board amends any non-ad valorem assessment roll certified under such provision, the local governing board shall comply with all applicable provisions of s. 197.3631, F.S.

(2)(4) In accordance with subsection (1), notwithstanding other provisions of law, special assessments authorized by general or special law or the State Constitution may be collected as provided for ad valorem taxes under this chapter if:

(a) The entity imposing the special assessment has entered into a written agreement with the property appraiser, at his option, providing for reimbursement of administrative costs incurred under this section,

(b) A resolution authorizing use of this method for collection of special assessments is adopted at a public hearing;

(c) Affected property owners have been provided by first-class mail prior notice of both the potential for loss of title that exists with use of this collection method and the time and place of the public hearing required by paragraph (b);

(d) The property appraiser has listed on the assessment roll the special assessment for each affected parcel;

(e) The dollar amount of the special assessment has been included in the notice of proposed property taxes; and

(f) The dollar amount of the special assessment has been included in the tax notice issued pursuant to s. 197.322.

(4)(4) If the requirements of subsection (2) (4) which are imposed upon the collection of special assessments are not met, the collection of such special assessments shall be by the manner provided in the ordinance or resolution establishing such special assessments. The manner of collection established in any ordinance or resolution shall be in compliance with all general or special laws authorizing the levy of such special assessments, and in no event shall the ordinance or resolution provide for use of the ad valorem collection method.

(6) Effective January 1, 1990, no new special assessments may be collected pursuant to this section.

Section 6. Effective January 1, 1990 and applicable to tax years beginning on or after that date, section 197.3631, Florida Statutes, is created to read:

197.3631 Non-ad valorem assessments; general provisions.—Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. The method specified in s. 197.3632 is one authorized alternative for imposing non-ad valorem assessments by local governing boards. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

Section 7. Effective January 1, 1990 and applicable to tax years beginning on or after that date, section 197.3632, Florida Statutes, is created to read:

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(1) As used in this section:

(a) "Levy" means the imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.
of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment, the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.

(e) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the provisions provided for in paragraph (b), the local governing board may adjust the assessment or the application to any affected property based on the beneficial use of the property, which the board will provide or has provided to the property with the revenue generated by the assessment.

(5) By September 15 of each year, the chairman of the local governing board or his designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the certification of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chairman or his designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the local governing board shall specify and shall not be required to annually adopt the non-ad valorem assessment roll. However, the local governing board shall annually inform the property appraiser, tax collector, and department by January 10 if it intends to continue using the uniform method of collecting such assessment.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in §197.3635. A separate mailing is authorized only as a solution to the most exigent factual circumstances. However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he shall mail a separate notice of non-ad valorem assessments or he shall direct the local government to mail such a separate notice. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing, and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment

(b) Within 30 days following the hearing provided in subsection (4), any person having any right, title, or interest in any parcel against which an assessment has been levied may elect to prepay the same in whole, and the amount of such assessment shall be the full amount levied, reduced, if the local government so provides, by a discount equal to any portion of the assessment which is attributable to the parcel's proportionate share of any bond financing costs, provided the errors and inefficiency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 are followed.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. 192.091(2)(b), or the tax collector at his option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments.

(9) The department shall adopt rules to implement the provisions of this section.

Section 8 Effective January 1, 1980 and applicable to tax years beginning on or after that date, section 197.3635, Florida Statutes, is created to read:

197.3635 Combined notice of ad valorem taxes and non-ad valorem assessments, requirements.—A form for the combined notice of ad valorem taxes and non-ad valorem assessments shall be produced and paid for by the tax collector. The form shall meet the requirements of this section and department rules and shall be subject to approval by the department. By rule the department shall provide a format for the form of such combined notice. The form shall meet the following requirements:

(1) It shall contain the title "Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments." It shall also contain a receipt part that can be returned along with the payment to the tax collector.

(2) It shall provide a clear partition between ad valorem taxes and non-ad valorem assessments. Such partition shall be a bold horizontal line approximately 1/8 inch thick.

(3) Within the ad valorem part, it shall contain the heading "Ad Valorem Taxes." Within the non-ad valorem assessment part, it shall contain the heading "Non-Ad Valorem Assessments."

(4) It shall contain the county name, the assessment year, the mailing address of the tax collector, the mailing address of one property owner, the legal description of the property to at least 25 characters, and the unique parcel or tax identification number of the property.

(5) It shall provide for the labeled disclosure of the total amount of combined levies and the total discounted amount due each month when paid in advance.

(6) It shall provide a field or portion on the front of the notice for official use for data to reflect codes useful to the tax collector.

(7) The combined notice shall be set in type which is 8 points or larger.

(8) The ad valorem part shall contain the following:

(a) A schedule of the assessed value, exempted value, and taxable value of the property.

(b) Subheadings for columns listing taxing authorities, corresponding millage rates expressed in dollars and cents per $1,000 of taxable value, and the associated tax.

(c) Taxing authorities listed in the same sequence and manner as listed on the notice required by s. 290.069(4)(a), with the exception that independent special districts, municipal service taxing districts, and voted debt service millages for each taxing authority shall be listed separately. If a county has too many municipal service taxing units to list separately, it shall combine them to disclose the total number of such units and the amount of taxes levied.

(9) Within the non-ad valorem assessment part, it shall contain the following:

(a) Subheadings for columns listing the levying authorities, corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

(b) The purpose of the assessment, if the purpose is not clearly indicated by the name of the levying authority.

(c) A listing of the levying authorities in the same order as in the ad valorem part to the extent practicable. If a county has too many municipal service benefit units to list separately, it shall combine them by function.

(10) It shall provide instructions and useful information to the taxpayer. Such information and instructions shall be non-technical to minimize confusion. The information and instructions required by this section shall be provided by department rule and shall include:
(a) Procedures to be followed when the property has been sold or conveyed

(b) Notification about delinquency and interest for delinquent payment.

(d) Notification that failure to pay the amounts due will result in a tax certificate being issued against the property.

(e) A brief statement outlining the responsibility of the tax collector, the property appraiser, and the taxing authorities. This statement shall be accompanied by directions as to which office to contact for particular questions or problems.

(Renumber Subsequent Sections)

Amendment 2—On page 8, strike all of lines 1 and 2 and insert:

Section 15. Effective upon becoming a law and operating retroactively to January 1, 1988, subsections (10), (11), and (12) are added to section 192.037, Florida Statutes, to read:

192.037 Fee time-share real property; taxes and assessments.—

(10) In making an assessment of time-share real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price "usual and reasonable fees and costs of the sale". For purposes of this subsection, "usual and reasonable fees and costs of the sale" for time-share real property shall include all marketing costs, attorney's, financing costs, and those costs attributable to the right of a time-share unit owner or user to participate in an exchange network of resorts. For time-share real property, such "usual and reasonable fees and costs of the sale" shall be presumed to be fifty percent of the original purchase price, provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee time-share real property.

Section 16. Except as otherwise provided in this act, this act shall take effect July 1, 1988, or upon becoming a law, whichever occurs later.

Amendment 3—In title, on page 1, strike all of lines 4-6 and insert:

assessing cooperative parcels; specifying information which must be contained in tax notices, amending s. 197.102, F.S.; redefining the terms "tax certificate" and "tax notice" and defining the terms "ad valorem tax roll" and "non-ad valorem assessment roll", amending s. 197.322, F.S., providing for notice of ad valorem taxes and non-ad valorem assessments; amending s. 197.363, F.S., revising provisions relating to the method of collection of special assessments and service charges; restricting the application of such provisions, creating s. 197.3631, F.S.; providing general requirements relating to non-ad valorem assessments; creating s. 197.3632, F.S.; providing a uniform method for the levy, collection, and enforcement of non-ad valorem assessments, creating s. 197.3635, F.S.; providing for the form of combined notice of ad valorem taxes and non-ad valorem assessments; amending s.

Amendment 4—In title, on page 1, line 19, after the semicolon (:) insert: amending s. 192.037, F.S.; providing additional procedures for assessing time-share property; providing additional "usual and reasonable fees and costs of the sale" for time-share property.

On motion by Senator Deratany, by two-thirds vote CS for SB 1171 as amended was read the third time by title, passed, ordered engrossed and then certified to the House. The vote on passage was:

Yea—34
Nay—None
all theaters, auditoriums, motion-picture houses, exhibition halls, meeting rooms, and passenger depots shall provide listening systems to ensure listening access to hearing-impaired persons. such assembly areas with an occupant load of more than 50 persons and an audio amplification system shall provide a permanent assistive listening system which meets the standards of the American National Standards Institute. such assembly areas without an audio amplification system, and spaces used primarily as meeting or conference rooms, shall provide either permanently installed or portable listening systems, portable systems, if used, may serve more than one room. If the listening system serves only a limited section of the assembly area, that section shall be located within 50 feet of viewing distance of the stage or performing area and shall provide a complete view of the stage or performing area to facilitate upreading. Acceptable types of listening systems include, but are not limited to, audio induction loops, radio frequency (AM or FM), and infrared transmission.

2 For the purposes of this paragraph, "renovation" is defined as substantial construction representing 50 percent or more of the replacement value of the facility.

Amendment 2—On page 1, in the title, line 19, after the semicolon insert: amending s. 553.48, F.S., relating to accessibility features for handicapped persons; requiring listening systems for hearing-impaired persons in certain public buildings; providing an effective date.

Senator Thurman moved the following amendments to House Amendment 1 which were adopted:

Amendment 1—On page 1, strike line 28, and insert: impaired persons. Such privately owned assembly areas with an occupant load of

Amendment 2—On page 2, strike line 1, and insert: and spaces used.

On motions by Senator Thurman, the Senate concurred in House Amendment 2 and in House Amendment 1 as amended and the House was requested to concur in the Senate amendments to the House amendment.

SB 1115 passed as amended and the action of the Senate was certified to the House. The vote on passage was:

Yea—33
Beard
Brown
Childers, W. D.
Crenshaw
Dudley
Frank
Girardeau
Gordon
Grant
Grizzle
Hill
Hollingsworth
Johnson
Kaiser
Lehtinen
Lehnen
Malchon
Margolis
McPher son
Meek
Myers
Plummer
Ros-Lehtinen
Stuart
Thomas
Thurman
Weinstein
Weinstock
Woodson
Scott

Nay—None

Vote after roll call:
Yea—Crawford, Hollingsworth, Jennings

The Honorable John W. Vogt, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendments to House Amendments 6, 8 and 11; has further amended and passed as further amended CS for SB 54 and requests the concurrence of the Senate.

John B. Phelps, Clerk

CS for SB 1171—A bill to be entitled An act relating to condominiums, amending s. 718.115, F.S.; providing for additional expense items to be treated as common expenses; providing an effective date.

Amendment 13—On page 1, in the title, line 2, after the semicolon insert: and cooperatives.

On motion by Senator Weinstock, the Senate concurred in the House amendment.

CS for SB 54 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yea—34
Beard
Brown
Childers, D.
Childers, W. D.
Crenshaw
Deratany
Dudley
Frank
Girardeau
Grant
Grizzle
Hill
Hollingsworth
Lehtinen

Nay—None

Vote after roll call:
Yea—Crawford, Jennings

The Honorable John W. Vogt, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendments to House Amendments 6, 8 and 11; has further amended and passed as further amended CS for SB 54 and requests the concurrence of the Senate.

John B. Phelps, Clerk

CS for SB 54—A bill to be entitled An act relating to condominiums, amending s. 718.115, F.S.; providing for additional expense items to be treated as common expenses; providing an effective date.
A bill to be entitled

An act relating to ad valorem taxation;
amending s. 192.037, F.S.; providing additional
procedures for assessing time-share property;
providing additional "usual and reasonable fees
and costs of the sale" for time-share property;
providing an effective date.

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

Section 1. Subsection (10) of Section 192.037, Florida
Statutes, is added to said section to read:

192.037 Fee time-share real property; taxes and
assessments.--

(10) In making his assessment of time-share real
property, the property appraiser shall look first to the
resale market. If there is an inadequate number of resales to
provide a basis for arriving at value conclusions, then the
property appraiser shall deduct from the original purchase
price "usual and reasonable fees and costs of the sale". For
purposes of this subsection, "usual and reasonable fees and
costs of the sale" for time-share real property shall include
all marketing costs, atypical financing costs, and those costs
attributable to the right of a time-share unit owner or user
to participate in an exchange network of resorts. For time-
share real property, such "usual and reasonable fees and costs
of the sale" shall be presumed to be fifty percent of the
original purchase price; provided, however, such presumption
shall be rebuttable.

Section 2. This act shall take effect upon becoming
law and shall apply retroactively to January 1, 1988.

CODING: Words struck out are deletions; words underlined are additions.
S 536 (CONTINUED)
05/25/88 Signed by Officers and presented to Governor -SJ 425
06/01/88 Approved by Governor; Chapter No. 85-67 -SJ 787

S 536 GENERAL BILL by Margolis (Identical H 970)
Septic Tanks/Portable Water Supply: allows H.R.S. Dept. to delegate to local pollution control program or to local health dept. authority to enforce compliance with state\ rules & regulations governing sewage disposal systems & those that govern portable water supply systems. Effective Date 10/01/88.
03/24/88 SENATE Prefiled
04/01/88 SENATE Referred to Health and Rehabilitative Services; Economic, Community and Consumer Affairs
04/05/88 SENATE Introduced, referred to Health and Rehabilitative Services; Economic, Community and Consumer Affairs -SJ 52
04/15/88 SENATE Extension of time granted Committee Health and Rehabilitative Services
04/29/88 SENATE Extension of time granted Committee Health and Rehabilitative Services
06/13/88 SENATE Extension of time granted Committee Health and Rehabilitative Services
05/27/88 SENATE Extension of time granted Committee Health and Rehabilitative Services
06/07/88 SENATE Died in Committee on Health and Rehabilitative Services

S 537 GENERAL BILL by Thomas and others (Identical H 999)
Life Sentence/Park Ineligibility: provides that persons convicted of specified capital felonies & sentenced to life imprisonment are ineligible for parole; provides\ prescribe penalties for persons convicted of capital felony involving death as result of making, possessing, throwing, placing, discharging, or attempting to discharge destructive device. Amends 775.082, 790.161 Effective Date 10/01/88.
03/24/88 SENATE Prefiled
04/01/88 SENATE Referred to Judiciary-Criminal, Appropriations
04/05/88 SENATE Introduced, referred to Judiciary-Criminal, Appropriations -SJ 52
04/15/88 SENATE Extension of time granted Committee Judiciary-Criminal
04/18/88 SENATE On Committee agenda -Judiciary-Criminal, 04/20/88, 2:00 pm, Room-C
04/21/88 SENATE Now in Appropriations -SJ 142
05/04/88 SENATE Extension of time granted Committee Appropriations
05/19/88 SENATE Extension of time granted Committee Appropriations
05/26/88 SENATE Withdrawn from Appropriations -SJ 362; Placed on Calendar
06/02/88 SENATE Placed on Consent Calendar -SJ 715, Passed; YEAS 35 NAYS 0 -SJ 778
06/02/88 HOUSE In Messages
06/03/88 HOUSE Received, referred to Criminal Justice; Appropriations -HJ 1494
06/07/88 HOUSE Died in Committee on Criminal Justice

S 538 GENERAL BILL/LCS/CS by Judiciary-Criminal; Transportation; Brown (Similar H 155)
Driver's License Suspension/Revocation: provides separate procedure for juvenile or child re suspension of driver's license for refusal to submit to breath, urine, or blood test for impairment or for having certain blood alcohol level, provides for hearing & notice of hearing. Amends 775.321. Effective Date: 10/01/88.
03/24/88 SENATE Prefiled
04/01/88 SENATE Referred to Transportation; Judiciary-Criminal
04/06/88 SENATE Introduced, referred to Transportation; Judiciary-Criminal
04/15/88 SENATE Extension of time granted Committee Transportation
04/29/88 SENATE Extension of time granted Committee Transportation
05/02/88 SENATE On Committee agenda -Transportation, 05/04/88, 9:00 am, Room-C
05/04/88 SENATE Comm. Report: CS by Transportation -SJ 246
05/06/88 SENATE CS read first time -SJ 246; Now in Judiciary-Criminal -SJ 248
06/12/88 SENATE On Committee agenda -Judiciary-Criminal, 06/15/88, 2:00 pm, Room-C
06/13/88 SENATE Extension of time granted Committee Judiciary-Criminal
06/15/88 SENATE Comm. Report: CS/CS by Judiciary-Criminal, placed on Calendar -SJ 311
05/18/88 SENATE CS read first time -SJ 312
06/02/88 SENATE Placed on Consent Calendar -SJ 715, CS passed; YEAS 35 NAYS 0 -SJ 774
06/02/88 HOUSE In Messages, Received, referred to Criminal Justice; Appropriations -HJ 1290
06/07/88 HOUSE Died in Committee on Criminal Justice

S 539 GENERAL BILL/CS by Corrections, Probation and Parole; Hair and others (Similar CS/ENG/H 911)
Death Sentence/Lethal Injections: provides that death sentence may be executed by injection of lethal substance at option of convicted person, provides that administration of lethal substance does not constitute practice of medicine, authorizes pharmacists to dispense drugs without prescription. Amends 927.10, Effective Date: Upon becoming law.
03/24/88 SENATE Prefiled
04/01/88 SENATE Referred to Corrections, Probation and Parole

S 540 GENERAL BILL/CS by Finance, Taxation and Claims; Dudley (Compare ENG/H 1841, CS/ENG/H 1171)
Ad Val Assess/Time-shares: provides additional procedures for assessing time-shares property, provides additional "usual & reasonable fees & costs of sale" for time-shares property; provides for retroactive operation. Amends 120.037 Effective Date: Upon becoming law
03/24/88 SENATE Prefiled
04/01/88 SENATE Referred to Economic, Community and Consumer Affairs, Finance, Taxation and Claims; Appropriations
04/05/88 SENATE Extension of time granted Economic, Community and Consumer Affairs; Finance, Taxation and Claims; Appropriations -SJ 52
04/15/88 SENATE Extension of time granted Committee Economic, Community and Consumer Affairs
04/29/88 SENATE Extension of time granted Committee Economic, Community and Consumer Affairs
05/12/88 SENATE Comm. Report: Favorable by Economic, Community and Consumer Affairs -SJ 310
05/17/88 SENATE Now in Finance, Taxation and Claims -SJ 310
06/20/88 SENATE On Committee agenda -Finance, Taxation and Claims, 06/24/88, 2:00 pm, Room-1C
05/24/88 SENATE Comm. Report: CS by Finance, Taxation and Claims -SJ 464
06/27/88 SENATE CS read first time -SJ 466; Now in Appropriations -SJ 464
06/30/88 SENATE Died in Committee on Appropriations, Iden./Sim./Compare bill passed, refer to CS/SB 1171 (Ch. 88-218)

S 541 LOCAL BILL by Vogt (Similar ENG/H 817)
Rockledge & Cocoa/Boundaries (Brevard Co.) redefines boundary between cities of Rockledge & Cocoa by transferring portion of Rockledge to Cocoa. Effective Date: 10/01/88.
03/26/88 SENATE Prefiled
04/01/88 SENATE Referred to Rules and Calendar
04/08/88 SENATE Introduced, referred to Rules and Calendar -SJ 52
05/02/88 SENATE Extension of time granted Committee Transportation
05/26/88 SENATE Considered by Rules and Calendar, placed on Local Calendar -SJ 166; Passed; YEAS 37 NAYS 0 -SJ 187
07/19/88 HOUSE In Messages
06/03/88 HOUSE Received, placed on Calendar -HJ 304
06/17/88 HOUSE Placed on Local Calendar; Retained on Regular Calendar
06/07/88 HOUSE Died in Calendar, Iden./Sim./Compare Bill passed, refer to HB 617 (Ch. 88-462)

S 542 GENERAL BILL by Myers (Similar ENG/H 385, Compare ENG/H 1484, CS/CS/ENG/H 487)
Custodial Parents/Civil Recovery: eliminates cost recovery from custodial parents in cases certified under Title IV-D of Social Security Act. Amends 99.151, 409.2567 Effective Date: 07/01/85 or upon becoming law, whichever occurs later.
03/25/88 SENATE Prefiled
04/01/88 SENATE Referred to Rules and Calendar
04/08/88 SENATE Introduced, referred to Rules and Calendar -SJ 52
04/12/88 SENATE Extension of time granted Committee Judiciary-Civil
04/28/88 SENATE On Committee agenda -Health and Rehabilitative Services, Judiciary-Civil -SJ 58
04/14/88 SENATE On Committee agenda -Health and Rehabilitative Services, 04/18/88, 2:30 pm, Room-A
04/15/88 SENATE Extension of time granted Committee Health and Rehabilitative Services
04/18/88 SENATE Comm. Report: Favorable by Health and Rehabilitative Services -SJ 129
04/19/88 SENATE Now in Judiciary-Civil -SJ 129
04/29/88 SENATE Extension of time granted Committee Judiciary-Civil
06/13/88 SENATE Extension of time granted Committee Judiciary-Civil
06/27/88 SENATE Extension of time granted Committee Judiciary-Civil
07/06/88 SENATE Died in Committee on Judiciary-Civil, Iden./Sim./Compare bill passed, refer to CS/SB 487 (Ch. 88-176)

S 543 GENERAL BILL by Peterson and others (Identical H 501)
Water/Consumptive Use Permits: provides additional restrictions upon uses
(CONTINUED ON NEXT PAGE)
S 628 (CONTINUED)
06/30/88 HOUSE Placed on Special Order Calendar; Substituted for HB 924 -HJ 844, Read second time, Read third time, Passed; YEAS 113 NAYS 0 - HJ 845
05/30/88 Senate enrolled - SJ 546
06/21/88 Signed by Officers and presented to Governor
07/06/88 Approved by Governor; Chapter No 88-299

S 627 RESOLUTION by Thomas (Identical H 729)
Godby High School Cougar, commends Coach Art Witten & Godby High School Cougars for winning Class AAAA State Football Championship
03/31/88 SENATE Filed
04/12/88 SENATE Introduced, referred to Rules and Calendar - SJ 75
04/15/88 SENATE Extension of time granted Committee Rules and Calendar
04/29/88 SENATE Withdrawn from Rules and Calendar; Adopted - SJ 192

S 628 GENERAL BILL/Cs by Governmental Operations: Thomas and others (Similar CS/ENG/H 717)
Archaeological Program/Procurement, creates Emergency Archaeological Property Acquisition Act of 1986; provides legislative intent, establishes procedures for emergency archaeological acquisition, provides for segregation of moneys within Controversy & Recreation Trust Fund; provides procedures for initiation of purchase; provides that property acquired shall be held by TITTF, authorize board to sell lands, etc. Create 253.027 Effective Date. 07/01/88 or upon becoming law, whichever occurs later.
03/31/88 SENATE Prefiled
04/12/88 SENATE Introduced, referred to Natural Resources and Conservation, Governmental Operations, Appropriations - SJ 75
04/15/88 SENATE Extension of time granted Committee Natural Resources and Conservation
04/29/88 SENATE Extension of time granted Committee Natural Resources and Conservation
06/02/88 SENATE On Committee agenda-Natural Resources and Conservation, 05/04/88, 9:00 am, Room-H
06/04/88 SENATE Comm Report. Favorable with amendment(s) by Natural Resources and Conservation - SJ 226; Now in Governmental Operations - SJ 228
05/11/88 SENATE On Committee agenda-Governmental Operations, 06/17/88, 200 pm, Room-H, Extension of time granted Committee Governmental Operations
05/17/88 SENATE Comm. Report CS by Governmental Operations - SJ 362
05/19/88 SENATE Read first time - SJ 362; Read second time - SJ 362; In Appropriations - SJ 352
05/26/88 SENATE On Committee agenda-Appropriations, 05/27/88, 9:00 am, Room-A - SJ 430
05/27/88 SENATE Comm Report: Favorable by Appropriations, placed on calendar - SJ 464
06/01/88 SENATE Placed on Special Order Calendar - SJ 611 & SJ 612
06/02/88 SENATE Placed on Special Order Calendar - SJ 713 & SJ 715
06/03/88 SENATE Placed on Special Order Calendar - SJ 713 & SJ 715 & SJ 797, 10:00 am, Table under Rule, Iden./Sim./Compare Bill passed, refer to CS/NSB 717 (Ch 88-274) - SJ 693

S 629 GENERAL BILL by Johnson (Similar H 155, Compare ENG/8 1011)
Information/Chemical Tests: revokes language re breath, blood, or urine tests for alcohol, chemical substances, or controlled substances to provide for implied consent under certain circumstances; provides that any person who accepts privilege of operating motor vehicle in state shall be deemed to have given consent for such test if such person is involved in certain accidents, provides for license suspension, etc. Amends 316.1932, 1933, 322.261, 327.362, 353 Effective Date: 10/01/88.
03/31/88 SENATE Prefiled
04/12/88 SENATE Introduced, referred to Judiciary-Criminal, Transportation - SJ 75
04/15/88 SENATE Extension of time granted Committee Judiciary-Criminal
04/29/88 SENATE Extension of time granted Committee Judiciary-Criminal
05/11/88 SENATE Withdrawn from Judiciary-Criminal, Transportation; Indefinitely postponed, Iden./Sim./Compare Bill passed, refer to SB 101 (Ch 88-82) - SJ 275
05/20/88 SENATE In Messages
06/08/88 HOUSE Received, placed on Calendar - HJ 306
07/17/88 HOUSE Placed on Local Calendar, Substituted for HB 548 - HJ 515, Read second and third times, Passed; YEAS 117 NAYS 0 - HJ 516, Immediately certified - HJ 516

S 630 (CONTINUED)
06/17/88 Signed by Officers and presented to Governor - SJ 425
06/20/88 Became Law without Governor's Signature; Chapter No 88-443 - SJ 787

S 631 LOCAL BILL by Crawford (Similar H 920)
Selmon Parallel Committee, (Highlands Co.) provides that one member of said commission may read the minutes of the meetings of the commission, and other, especially as the commission may be appointed by law; provides for referendum. Effective Date: Contingent.
03/31/88 SENATE Prefiled
04/14/88 SENATE Introduced, referred to Rules and Calendar - SJ 76
04/15/88 SENATE Extension of time granted Committee Rules and Calendar
04/26/88 SENATE Considered by Rules and Calendar, placed on Local Calendar - SJ 166; Passed; YEAS 37 NAYS 0 - SJ 186
04/28/88 HOUSE Placed on Calendar; Read first time - SJ 393; Now in Finance, Taxation and Claims - SJ 291
05/03/88 HOUSE Ordered enrolled - SJ 300
05/03/88 HOUSE Senate enrolled - SJ 425
05/17/88 HOUSE Signed by Officers and presented to Governor - SJ 425
05/19/88 HOUSE Comm. Report Favorable by Community Affairs, placed on Calendar - HJ 339
05/17/88 HOUSE Placed on Local Calendar; Read second and third times, Passed; YEAS 117 NAYS 0 - HJ 527; Immediately certified - HJ 527
05/18/88 HOUSE Extends effective date, 06/02/88
05/25/88 HOUSE Ordered enrolled - SJ 425
06/08/88 HOUSE Became Law without Governor's Signature, Chapter No 88-444 - SJ 787

S 632 GENERAL BILL by Beard (Similar H 1039)
Public Transit Projects, requires D O.T. to develop & administer state standards for productivity of public transit systems; provides for state funding of certain transit projects; allows funding of local transit systems under certain circumstances, limits amount of such funding, provides for expiratory & legislative review of such limitation; provides for transit system operating standards, etc. Amends 341 031-061, creates 341 071 Effective Date. 10/01/88
03/31/88 SENATE Prefiled
04/12/88 SENATE Introduced, referred to Transportation; Appropriations - SJ 76
04/15/88 SENATE Extension of time granted Committee Transportation
04/29/88 SENATE Extension of time granted Committee Transportation
05/13/88 SENATE Extension of time granted Committee Transportation
05/27/88 SENATE Extension of time granted Committee Transportation
06/07/88 SENATE Died in Committee on Transportation

S 633 GENERAL BILL/Cs/CS/CS by Appropriations; Finance, Taxation and Claims; Economic, Community and Consumer Affairs; Myars (Compare CS/CS/ENG/H 1447, CS/CS/ENG/H 1698, CS/ENG/H 1171, CS/CS/ENG/H 1192)
Local Government/Local Districts: redesigns term "local governmental entity", requires such special district issuing bonds in excess of specified amount to obtain audit of financial audits, provides for hearings by Legis. Auditing Com. on failure of local govt. entities to comply with reporting requirements; provides for actions that may be taken against such entities, provides for forwarding of findings of special audit, auditing finance div. of D.G.S., etc. Amends F.S. Appropriation - $175,000 Effective Date. 10/01/88 except as otherwise provided
03/31/88 SENATE Prefiled
04/12/88 SENATE Introduced, referred to Economic, Community and Consumer Affairs, Finance, Taxation and Claims, Appropriations; Rules and Calendar - SJ 76
04/15/88 SENATE Extension of time granted Committee Economic, Community and Consumer Affairs
04/29/88 SENATE Extension of time granted Committee Economic, Community and Consumer Affairs
05/03/88 SENATE On Committee agenda-Economic, Community and Consumer Affairs, 05/08/88, 12:00 noon, Room-H
05/05/88 SENATE Comm. Report CS by Economic, Community and Consumer Affairs - SJ 291
05/17/88 SENATE CS read first time - SJ 293; Now in Finance, Taxation and Claims - SJ 291
05/18/88 SENATE On Committee agenda-Finance, Taxation and Claims, 05/19/88, 2:00 pm, Room-1C - SJ 341
05/19/88 SENATE Comm. Report CS by Finance, Taxation and Claims - SJ 366
05/24/88 SENATE CS read first time - SJ 367; Now in Appropriations - SJ 366
05/26/88 SENATE On Committee agenda-Appropriations, 05/27/88, 9:00 am, Room-A - SJ 430
05/27/88 SENATE Comm. Report CS by Appropriations - SJ 464
05/30/88 SENATE CS read first time - SJ 465; Now in Rules and Calendar - SJ 464
06/02/88 SENATE Withdrawn from Rules and Calendar - SJ 716, Placed on Calendar
06/03/88 SENATE Placed on Special Order Calendar - SJ 866 & SJ 924
06/06/88 SENATE Placed on Special Order Calendar - SJ 1010; Iden./Sim. House Bill substituted - SJ 1069

(PAGE NUMBERS REFLECT DAILY SENATE AND HOUSE JOURNALS AND NOT FINAL BOUND JOURNALS)
S 1174 (CONTINUED)  
04/12/88 SENATE Read second time, Read third time; CS passed, YEAS 34 NAYS O -SJ 287  
04/18/88 SENATE Order enrolled -SJ 1008  
06/03/88 HOUSE Signed by Officers and presented to Governor  
07/01/88 Approved by Governor; Chapter No. 88-217  

S 1175 GENERAL BILL by Malchin (Similar H 1137, S 78, Compare H H 1411, CS/CS/ENG/H 1487, S 942, CS/CS/ENG/S 1192, S 1528)  

05/27/88 SENATE Extension of time granted Committee Natural Resources and Conservation  
06/07/88 SENATE Died in Committee on Natural Resources and Conservation, Iden./Sim./Compare bill passed, refer to CS/CS/SB 1192 (Ch. 88-130)  

S 1176 GENERAL BILL/CS by Economic, Community and Consumer Affairs Margolis (Compare ENG/H 1826, CS/S 600) Medical Faculty Certificates/Practic  

04/21/88 SENATE Introductory Text/Specific methods for assessing cooperative parcels, specific information which must be contained in tax notices, redelinees terms "tax certificate" & "tax notice" & defines terms "ad valorem tax roll" & "non-ad valorem assessment roll'". provides for notice of ad valorem tax & non-ad valorem assessment, provides uniform method for levy, collection, & enforcement of non-ad valorem assessments, etc. Amend Fla. Ch. 192, 193, 197, 200, 286. Effective Date 07/01/88 except as otherwise provided.  
04/12/88 SENATE Filed  
04/21/88 SENATE Introduced, referred to Finance, Taxation and Claims -SJ 153  
04/29/88 SENATE Extension of time granted Committee Finance, Taxation and Claims  
05/02/88 SENATE On Committee agenda — Finance, Taxation and Claims, 05/04/88, 1:00 pm, Room-IC  
05/04/88 SENATE Comm. Report by Finance, Taxation and Claims, placed on Calendar -SJ 246  
05/10/88 SENATE CS read first time -SJ 261  
05/20/88 SENATE Placed on Special Order Calendar -SJ 463; Was taken up -SJ 511: CS passed as amended, YEAS 32 NAYS -SJ 614  
06/30/88 SENATE Passed by Senate and sent to House  
07/01/88 SENATE Received, placed on Calendar -J-H 593  
02/20/88 SENATE Order enrolled -SJ 219  
07/01/88 HOUSE Signed by Officers and presented to Governor  
07/01/88 Approved by Governor; Chapter No. 88-217  

S 1177 LOCAL BILL by Langley (Identical H 1415)  

06/26/88 SENATE Considered by Rules and placed on Local Calendar -SJ 165; Passed, YEAS 37 NAYS 0-SJ 190  
06/26/88 SENATE Considered by Rules and Committee, placed on Calendar -SJ 153  
04/21/88 SENATE Filed  
04/21/88 SENATE Introductory, referred to Rules and Calendar -SJ 153  
04/26/88 SENATE Considered by Rules and Calendar, placed on Local Calendar -SJ 165; Passed, YEAS 37 NAYS 0-SJ 190  

S 1174 (CONTINUED)  

05/03/88 SENATE Withdrawn from Appropriations -SJ 211; Placed on Calendar  
05/25/88 SENATE Placed on Special Order Calendar -SJ 374; Iden./Sim. House Bill substituted, Land on Table under Rule, Iden./Sim. Compare Bill passed, refer to HB 1557 (Ch. 88-117) -SJ 421  

S 1174 GENERAL BILL/CS by Judiciary-Civil; Hair (Compare H 1353) Probate/Power of Appointment: provides for binding effect of certain agree-
S 1185 (CONTINUED)
05/24/88 SENATE CS read first time -SJ 232
05/18/88 SENATE CS read on Consent Calendar -SJ 310, CS passed, YEAS 36 NAYS 3 - SJ 543
05/19/88 HOUSE In Messages
05/23/88 HOUSE Received, referred to Tourism & Cultural Affairs -HJ 626
06/07/88 HOUSE Died in Committee on Tourism & Cultural Affairs, Iden./Sun/Compare bill passed, refer to CS/CS/8136 (CS 88-137)

S 1187 GENERAL BILL by Weinatela and others (Similar H 215)
Firearms/Plastic or Nonmetallic, prohibits manufacture, sale, or offer for sale of certain plastic or nonmetallic firearms, provides exceptions, provides penalties. Creates 790.085 Effective Date: 10/01/88.
04/21/88 SENATE Filed
04/22/88 SENATE Introduced, referred to Judiciary-Criminal; Appropriations -SJ 154
05/06/88 SENATE Extension of time granted Committee Judiciary-Criminal
05/27/88 SENATE Extension of time granted Committee Judiciary-Criminal
06/07/88 SENATE Died in Committee on Judiciary-Criminal

S 1188 GENERAL BILL by Peterson and others (Compare CS/CS/H 444, S 865, CS/CS/2 1191)
Postsecondary/Vocational Education: (THIS BILL COMBINED IN CS/S 1191,1188) requires review by Postsecondary Education Planning Commission of certain programs, grants, & contracts with independent institutions; revision conditions for eligibility for student assistance grants, revision amount of grants, etc. Establishes Fla. Student Assistance Grant Fund & provides amount of grants, etc. Amends 240 147, 401,409, creates 240 4055, 4067, 680. Effective Date: 07/01/88, or upon becoming law, whichever occurs later.
04/11/88 SENATE Filed
04/21/88 SENATE Introduced, referred to Education, Appropriations -SJ 154
04/29/88 SENATE Extension of time granted Committee Education
05/02/88 SENATE Committee agenda—Education, 05/04/88, 9:00 am, Room-A
05/04/88 SENATE CS combines this bill and 1191, Comm. Report by Education -SJ 229
05/06/88 SENATE Journal bill laid on Table under Rule, refer to combined CS/H 1191 (Died in Senate Appropriations Committee) -SJ 232

S 1189 LOCAL BILL by Thurman (Identical H 1321)
Road Improvements/Special Assessment: (Citrus Co.) authorizes Board of County Commissioners to levy special assessments against certain taxable real property in portion of unincorporated suburb for purpose of making road & drainage improvements. Effective Date 06/07/88
04/12/88 SENATE Filed
04/18/88 SENATE Introduced, referred to Rules and Calendar -SJ 154
04/28/88 SENATE CS read first time - SJ 154
04/28/88 HOUSE In Messages
05/02/88 HOUSE Received, referred to Community Affairs, Finance & Taxation -HJ 305
05/09/88 HOUSE On Committee agenda—Community Affairs, 05/11/88, 1:15 pm, 212-HOB
05/11/88 HOUSE Preliminary Committee Action by Community Affairs: Favorable
05/16/88 HOUSE Comm Report. Favorable by Community Affairs -HJ 499; Now in Finance & Taxation - HJ 499
05/19/88 HOUSE Withdrawn from Finance & Taxation -HJ 595, Placed on Calendar
05/24/88 HOUSE Placed on Local Calendar, Read second and third times; Passed, YEAS 119 NAYS 0 - HJ 661
05/24/88 HOUSE Ordered enrolled -SJ 1323
05/25/88 HOUSE Signed by Officers and presented to Governor -SJ 648
06/07/88 HOUSE Became law without Governor’s Signature, Chapter No. 88-402 - SJ 1272

S 1190 GENERAL BILL/CS by Economy, Community and Consumer Affairs; Margolis (Compare ENG/H 1449)
Bonds/Financial Investment: changes references to “industrial development,” “industrial revenue,” “industrial development revenue,” & “revenue” bonds in Fla. Statutes, amends provisions re powers & duties of county governments, waives bonds by local agencies, powers of industrial development authorities, powers of research & development authorities, local government financial reporting, state approval of areas authorized to enter enterprise zones, etc. Amends FS Effective Date Upon becoming law
04/12/88 SENATE Filed
04/21/88 SENATE Introduced, referred to Economic, Community and Consumer Affairs, Finance, Taxation and Claims, Appropriations -SJ 154
04/29/88 SENATE Extension of time granted Committee Economic, Community and Consumer Affairs
05/06/88 SENATE On Committee agenda—Economic, Community and Consumer Affairs, 05/06/88, 12:00 noon, Room-H—SJ 233, Comm. Report. CS by Economic, Community and Consumer Affairs -SJ 246
05/09/88 SENATE CS read first time -SJ 251, Now in Finance, Taxation and Claims -SJ 246
05/12/88 SENATE Withdrawn from Finance, Taxation and Claims -SJ 276; Now in Appropriations
05/19/88 SENATE Extension of time granted Committee Appropriations
06/26/88 SENATE Withdrawn from Appropriations -SJ 430; Placed on Calendar
05/31/88 SENATE Placed on Consent Calendar -SJ 549
06/01/88 SENATE Placed on Consent Calendar -SJ 611, Iden./Sun/Compare bill passed, refer to HB 1449 (Voted by Governor—07/06/88) - SJ 703

S 1191 GENERAL BILL/CS by Education; Peterson and others (Compare CS/CS/H 444, H 649, CS/ENG/H 1674, S 350, S 885, S 1188)
Student Financial Aid Qualifications: (THIS BILL COMBINES S 1191,1188) specifies qualifications for participation in student financial aid programs, prohibits procedures & requirements for such programs, provides penalties for making certain false statements to receive financial aid, requires all financial aid programs to include specified student eligibility criteria, increases number of scholarships in Chapter 22, Florida College Scholarship Program etc. Amends FS Effective Date Upon becoming law.
04/12/88 SENATE Filed
04/21/88 SENATE Introduced, referred to Education, Appropriations -SJ 155
04/29/88 SENATE Extension of time granted Committee Education
05/02/88 SENATE On Committee agenda—Education, 05/04/88, 9:00 am, Room-A
05/04/88 SENATE CS combines this bill and 1188, Comm. Report. CS by Education -SJ 229
05/05/88 SENATE CS read first time -SJ 232; Now in Appropriations -SJ 229
06/19/88 SENATE Extension of time granted Committee Appropriations
06/07/88 SENATE Died in Committee on Appropriations

S 1192 GENERAL BILL/CS/ENG by Finance, Taxation and Claims; Natural Resources and Conservation; Kirkpatrick and others (Compare H 265, H 1127, H 1141, CS/CS/ENG/H 1447, CS/CS/ENG/H 1605, ENG/H 1661, ENG/H 1671, S 74, CS/CS/ENG/H 1533, S 660, S 642, CS/CS/1149, CS/ENG/H 1171, S 1178, S 1325)
Waste Management: revises powers & duties of D.E.R., requires counties & municipalities to determine full cost for solid waste management & to provide certain cost info to users of such services; provides for joint county & municipal development of recycling programs, requires registration of persons who transport biodegradable waste, prohibits sale of beverages in certain containers; specifies prohibited actions re used oil, etc. Amends FS Appropriation. $53,560,000 Effective Date: 10/01/85 except as otherwise provided.
04/13/88 SENATE Filed
04/21/88 SENATE Introduced, referred to Natural Resources and Conservation, Finance, Taxation and Claims, Appropriations, Rules and Calendar -SJ 155
04/29/88 SENATE Extension of time granted Committee Natural Resources and Conservation
05/02/88 SENATE On Committee agenda—Natural Resources and Conservation, 05/04/88, 9:00 am, Room-H—Discussion only
05/08/88 SENATE On Committee agenda—Natural Resources and Conservation, 05/09/88, 2:00 pm, Room-A
05/09/88 SENATE Comm Report. CS by Natural Resources and Conservation -SJ 291
05/13/88 SENATE CS read first time -SJ 294; Now in Finance, Taxation and Claims -SJ 291, On Committee agenda—Finance, Taxation and Claims, 05/17/88, 8:30 am, Room-IC
06/17/88 SENATE Comm. Report. CS by Finance, Taxation and Claims -SJ 352
06/19/88 SENATE CS read first time -SJ 353; Now in Appropriations -SJ 353, On Committee agenda— Appropriations, 06/19/88, 2:00 pm, Room-A—SJ 341, Comm. Report. Favorable by Appropriations -SJ 355
06/20/88 SENATE Now in Rules and Calendar -SJ 358

(CONTINUED ON NEXT PAGE)
S 1192 (CONTINUED)
05/27/88 SENATE Was taken up - SJ 475, Referred to Committee on Appropriations, then placed on Calendar - SJ 453; Conference Committee Report received; Conference Committee Report adopted, Passed as amended by Conference Committee Report; YEAS 35 NAYS 0 - SJ 382

06/07/88 SENATE Died in Committee on Finance, Taxation and Claims - SJ 267

05/13/88 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/18/88 SENATE On Committee agenda - Finance, Taxation and Claims, 05/19/88, 2:00 pm, Room-C - SJ 341

05/19/88 SENATE Comm Report Favorable by Finance, Taxation and Claims - SJ 363

05/23/88 SENATE Now in Appropriations - SJ 356; On Committee agenda - Appropriations, 06/24/88, 2:00 pm, Room-A

06/24/88 SENATE Comm Report: Favorable by Appropriations, placed on Calendar - SJ 375

05/30/88 SENATE Placed on Special Order Calendar - SJ 463

05/31/88 SENATE Placed on Special Order Calendar - SJ 549, Cen passed; YEAS 37 NAYS 0 - SJ 376

06/21/88 HOUSE Received, placed on Calendar - SJ 1393; Read second time; Amendments adopted, Read third time; Cen passed as amended; YEAS 117 NAYS 0 - SJ 1385

06/03/88 HOUSE Conformed, Cen passed as amended, YEAS 33 NAYS 1 - SJ 1031

06/06/88 SENATE Ordered engrossed, then enrolled - SJ 1031

07/06/88 SENATE Signed by Officers and presented to Governor

05/27/88 SENATE General Bill by Frank

1394 GENERAL BILL by Beard (Similar S 1358)
Guaranteed Traffic Arrest Bonds; increases from $400 to $1,000 maximum surety insuring on guaranteed traffic arrest bond may guarantee; requires undertaking to become surety on guaranteed traffic arrest bond to state unqualified surety insurer by insurer paying fine in amount not to exceed $1,000 define term "guaranteed traffic arrest bond certificate," etc. Amend 627,758,903.36 Effective Date: Upon becoming law

06/07/88 SENATE Died in Committee on Judiciary-Civil

S 1193 GENERAL BILL/CS/ENG by Transportation Board (Beard (Similar H 1734, Compare H 1638, CS/SS 1204)
Hazardous Materials/Transporting: of increases hours of service commercial motor vehicle driver must intermit, provides for records of hours of service and safety regulations; revisions safety regulations applicable to transporting hazardous materials by commercial motor vehicle, authorizes enforcement officers of D.O.T. & state highway patrolmen to inspect shipping documents & cargo of certain commercial motor vehicles, etc. Amend Ch. 316, 320, 307, 319. Effective Date 10/01/88 except as otherwise provided.

03/18/88 SENATE Filed

04/21/88 SENATE Introduced, referred to Transportation, Finance, Taxation and Claims: Appropriations - SJ 156

04/29/88 SENATE Extension of time granted Committee Transportation

05/05/88 SENATE On Committee agenda - Transportation, 05/09/88, 2:00 pm, Room-C

05/09/88 SENATE Comm. Report: CS by Transportation - SJ 267

05/11/88 SENATE CS read first time - SJ 275, Now in Finance, Taxation and Claims - SJ 267

05/13/88 SENATE Extension of time granted Committees Finance, Taxation and Claims

05/18/88 SENATE On Committee agenda - Finance, Taxation and Claims, 05/19/88, 2:00 pm, Room-C - SJ 341

05/19/88 SENATE Comm. Report: Favorable by Finance, Taxation and Claims - SJ 363

05/23/88 SENATE Now in Appropriations - SJ 356; On Committee agenda - Appropriations, 06/24/88, 2:00 pm, Room-A

06/24/88 SENATE Comm Report: Favorable by Appropriations, placed on Calendar - SJ 375

05/30/88 SENATE Placed on Special Order Calendar - SJ 463

05/31/88 SENATE Placed on Special Order Calendar - SJ 549, Cen passed; YEAS 37 NAYS 0 - SJ 376

06/03/88 HOUSE Received, placed on Calendar - SJ 1393; Read second time; Amendments adopted, Read third time; Cen passed as amended; YEAS 117 NAYS 0 - SJ 1385

06/03/88 SENATE Conformed, Cen passed as amended, YEAS 33 NAYS 1 - SJ 1031

06/06/88 SENATE Ordered engrossed, then enrolled - SJ 1031

07/06/88 SENATE Signed by Officers and presented to Governor

08/06/88 SENATE Approved by Governor, Chapter No. 88-306

S 1194 GENERAL BILL by Frank

1394 GENERAL BILL by Frank

Unclaimed Evidence/Disposition: of provides for disposition of proceeds when unclaimed evidence is said. Amend 705.105 Effective Date: Upon becoming law

05/18/88 SENATE Filed

04/21/88 SENATE Introduced, referred to Judiciary-Civil, Appropriations - SJ 156

04/29/88 SENATE Extension of time granted Committee Commerce

05/13/88 SENATE Extension of time granted Committee Commerce

05/27/88 SENATE Extension of time granted Committee Commerce

06/07/88 SENATE Died in Committee on Commerce, Idem./Sim./Compare bill passed, refer to SB 1338 (Ch. 88-309)

S 1197 GENERAL BILL by Frank

Unclaimed Evidence/Disposition: of provides for disposition of proceeds when unclaimed evidence is said. Amend 705.105 Effective Date: Upon becoming law

05/18/88 SENATE Filed

04/21/88 SENATE Introduced, referred to Judiciary-Civil, Appropriations - SJ 156

04/29/88 SENATE Extension of time granted Committee Commerce

05/13/88 SENATE Extension of time granted Committee Commerce

05/27/88 SENATE Extension of time granted Committee Commerce

06/07/88 SENATE Died in Committee on Judiciary-Civil

S 1198 GENERAL BILL by Girardeau (Similar H 804, S 785)
State Tuition Vouchers: requires applicant for state tuition voucher to demonstrate certain financial need, authorizes D.O.E. to establish eligibility standards for applicants for such voucher, sets amount of certain state system; requires priority to be given to applicants having lowest family resources, etc. Amend 240.401. Effective Date: 07/01/88 or upon becoming law, whichever occurs later

04/13/88 SENATE Filed

04/21/88 SENATE Introduced, referred to Education, Appropriations - SJ 156

04/29/88 SENATE Extension of time granted Committee Education

05/02/88 SENATE On Committee agenda - Education, 05/04/88, 9:00 am, Room-A - Temporarily postponed

06/13/88 SENATE Extension of time granted Committee Education

06/27/88 SENATE Extension of time granted Committee Education

07/06/88 SENATE Died in Committee on Education

S 1199 LOCAL BILL by Kirkpatrick

Palm Beach Co./Dania/Edgar Burnset: requires county to appropriate funds for relief of Edgar Burnset, to compensate him for severe personal injuries, including permanent quadriparesis, arising out of negligent operation & maintenance of recreational park, provides for payment by Palm Beach County Claim: $500,000 Effective Date: 07/01/88 or upon becoming law, whichever occurs later

04/13/88 SENATE Filed

04/21/88 SENATE Introduced, referred to The Special Master on Claims, Finance, Taxation and Claims - SJ 156

04/29/88 SENATE Extension of time granted Committee The Special Master on Claims

05/13/88 SENATE Extension of time granted Committee The Special Master on Claims

05/27/88 SENATE Extension of time granted Committee The Special Master on Claims

06/07/88 SENATE Died in Committee on The Special Master on Claims

S 1200 GENERAL BILL by Lehtinen

Sentencing: requires judge to consider psychological injury to victim in sentencing certain persons, provides for appeal of certain sentences imposed outside sentencing guidelines Amend 924.06, 07 Effective Date: 07/01/88 or upon becoming law, whichever occurs earlier

(Continued on next page)
H 1485 (CONTINUED)
as rentals under lease-purchase agreements with D O T, provides for reimbursement
of fund advances by dept during period of postponement, etc. Amends
Ch. 348 Effective Date 07/01/88 or upon becoming law, whichever occurs later
04/19/88 HOUSE Filed
04/21/88 HOUSE Placed in Rules and Calendar, pending introduction
-HJ 227
06/07/88 HOUSE Introduction deferred

H 1487 GENERAL BILL/CS/CS/ENG by Appropriations, Finance
&Taxation; Natural Resources; Martin; Friedman; Saunders
(Similar H 1141, S 849, Compare CS/CS/ENG/H 1303, H 1137, CS/CS/ENG/H 1605,
ENG/H 1671, S 75, CS/CS/CS/S 633, S 781, CS/CS/S 1149,
CS/ENG/S 1117, S 1176, CS/ENG/S 1192)
Solid Waste Management Act; renames "Fla Resource Recovery & Management
Act" as "Fla Solid Waste Management Act"; requires counties & municipalities
to determine full cost for solid waste management & to provide certain cost
information to users of solid waste management services, provides requirements
for funding of such services, authorizes charging of certain fees & provides for collection,
provides for state solid waste management program, etc Amend P.S. Effective
Date 10/01/88
04/19/88 HOUSE Filed
04/21/88 HOUSE Committee Agenda—Finance & Taxation, 04/25/88,
1:15 pm, 21-HOB, or 04/27/88, 10:00 am, if not heard on
04/25/88 HOUSE Preliminary Committee Action by Finance & Taxation. Favorable
as a Committee Substitute
04/29/88 HOUSE Comm Report. CS by Finance & Taxation—HJ 302, CS
read first time—HJ 300, Now in Appropriations—HJ 302,
On Committee Agenda—Appropriations. 05/03/88, 1 15
pm, Morris Hall
05/04/88 HOUSE Comm Report. CS by Appropriations, placed on Calendar
—HJ 339; CS read first time—HJ 337
05/05/88 HOUSE Placed on Special Order Calendar; Read second time—
HJ 347, Amendments adopted, Amendments pending
-HJ 353
05/09/88 HOUSE Amendments adopted—HJ 369
06/10/88 HOUSE Read third time—HJ 387, Amendment adopted; CS passed as amended,
YEAS 102 NAYS 13—HJ 388, Immediately
certified—HJ 388
05/10/88 SENATE In Messages
05/17/88 SENATE Received, referred to Natural Resources and Conservation;
Finance, Taxation and Claims, Appropriations—SJ 297
05/27/88 SENATE Extension of time granted Committee Natural Resources
and Conservation
06/07/88 SENATE Died in Committee on Natural Resources and Conservation;
Iden/Sim/Compare bill passed, refer to CS/SB 1171
(Ch. 88-216), CS/CS/SB 1192 (Ch. 88-130) & HB 1671 (Ch.
88-393)

H 1488 GENERAL BILL/ENG by Ethics & Elections; Crady (Compare
CS/ENG/H 572, CS/ENG/H 1085, H 1689, H 1802, CS/ENG/S 34)
Elections Emergency Declaration: Amendment is to declare an election by
executive order to occur in the event of an emergency that prevents the normal
functioning of an election, and to provide for the appointment of an election official
by the governor to conduct the election.
05/19/88 HOUSE Filed
04/21/88 HOUSE Introduced, placed on Calendar—HJ 227
05/10/88 HOUSE Placed on Special Order Calendar
05/16/88 HOUSE Read second time—HJ 480, Amendments adopted—HJ 483
05/17/88 HOUSE Read third time, Amendment adopted, Passed as amended,
YEAS 110 NAYS 0—HJ 507
05/18/88 SENATE In Messages
05/23/88 SENATE Received, referred to Judiciary—Civil, Rules and Calendar
-SJ 365
06/27/88 SENATE Extension of time granted Committee Judiciary—Civil
On Committee Agenda—Judiciary—Civil
06/07/88 SENATE Died in Committee on Judiciary—Civil, Iden/Sim/Compare
bill passed, refer to CS/SB 34 (Voted on Governor—07/01/88)

H 1489 GENERAL BILL by Ethics & Elections; Crady (Similar
CS/S 413)
Ethics Commission. Exempts employees of Ethics Commission from Career Service
System, repeals provision which provided that Executive Director & Deputy
Executive Director receive Senior Mgmt. Service benefits; provides that comission
shall adopt an executive director & furnish assistants & secretaries as required
in accordance with policies established therefor by Joint Legislative
Mgmt. Committee, etc Amends 110 205, 112 321, repeals 110 402(3) Effective
Date Upon becoming law.
04/29/88 HOUSE Filed
05/24/88 HOUSE Placed in Rules and Calendar, pending introduction
-HJ 227
05/03/88 HOUSE Withdrawn from Appropriations—HJ 314, Placed on Calendar

H 1489 (CONTINUED)
06/07/88 HOUSE Died on Calendar, Iden/Sim/Compare bill passed, refer to
CS/SB 412 (Ch. 88-29)

H 1490 GENERAL BILL by Tourism & Cultural Affairs; Arnold
(Compare CS/S 1191, S 2-9)
Fla Institute for Film Education, creates Fla. Institute for Film Education, establishes
goal & objectives for institute; provides for board & membership thereof, establishes procedure for appointment to institute, designates terms of
members, requires report to Legislature, provides for staffing, provides for review &
repeal Appropriation, $70,103. Effective Date 07/01/88 or upon becoming law,
whichever occurs later
04/20/88 HOUSE Filed
04/21/88 HOUSE Introduced, referred to Appropriations—HJ 228
06/05/88 HOUSE On Committee agenda—Appropriations. 05/05/88, 3:30
pm, Norm Hall
05/06/88 HOUSE On Committee agenda—Appropriations, 05/10/88. 1 15
pm, Norm Hall
05/10/88 HOUSE Preliminary Committee Action by Appropriations: Favorable
05/11/88 HOUSE Comm Report: Favorable by Appropriations, placed on Calendar—
HJ 450
05/17/88 HOUSE Placed on Special Order Calendar, Read second time—
HJ 537
05/19/88 HOUSE Read third time; Passed, YEAS 118 NAYS 0—HJ 564
05/19/88 SENATE In Messages
06/23/88 SENATE Referred, referred to Education; Commerce, Appropriations
—SJ 363
05/27/88 SENATE Extension of time granted Committee Education
05/27/88 SENATE Died in Committee on Education, Iden/Sim/Compare bill
passed, refer to SB 2-3 (Ch. 88-556)

H 1491 GENERAL BILL by Ascherl (Identical S 1357, Compare
CS/S 134)
P.R.S./City Manager, establishes procedure by which person who is employed by
city as city manager may elect not to participate in, or to withdraw from participation
in, system, provides that person who is so employed & who does not make
such election is deemed to have elected to participate in, or to continue participation
in system; provides that such election is irrevocable for so long as person is
employed as city manager of that city Amends 121 051. Effective Date. 10/01/88
04/20/88 HOUSE Filed
04/25/88 HOUSE Placed in Rules and Calendar, pending introduction
-HJ 247
06/07/88 HOUSE Introduction deferred

H 1492 GENERAL BILL/ENG by Regulatory Reform; Kelly; Saunders
and others (Similar CS/S 143)
Land Sales Practices. (SUNSET) clarifies powers & duties of Fla. Land Sales.
Condo & M H Div. clarifies language as to sale & authentication of certain records,
requires div to maintain separate accounts within trust fund for each of businesses
it regulates, provides for jurisdiction over fraudulent acts; clarifies language re
prohibitions on dispositions of interests in subdivided lands, etc. Amends 503. 215, amended/read/adopted Chs. 498. Effective Date. 10/01/88
04/20/88 HOUSE Filed
04/25/88 HOUSE Introduced, referred to Finance & Taxation, Appropriations
—HJ 259
05/03/88 HOUSE Withdrawn from Finance & Taxation—HJ 314, Now in
Appropriations—HJ 314
05/05/88 HOUSE Withdrawn from Appropriations—HJ 345, Placed on Calendar
05/10/88 HOUSE Placed on Special Order Calendar, Read second time
Amendments adopted—HJ 400
06/11/88 HOUSE Read third time; Amendments adopted, Passed as amended,
YEAS 107 NAYS 0—HJ 412
05/12/88 SENATE In Messages
05/17/88 SENATE Received, referred to Economic, Community and Consumer
Affairs, Appropriations—SJ 294
06/26/88 SENATE Withdrawn from Economic, Community and Consumer
Affairs, Appropriations, Substitute for CS/SB 145, Passed as amended,
YEAS 30 NAYS 2—SJ 438, Immediately certified—SJ 438
05/26/88 HOUSE In Messages, Concurred. Passed as further amended,
YEAS 110 NAYS 0—HJ 758
05/26/88 HOUSE Ordered engrossed, then enrolled
06/05/88 Signed by Officers and presented to Governor—HJ 906
06/10/88 Approved by Governor, Chapter No 88-90—HJ 1547

H 1493 GENERAL BILL/CS by Appropriations; Health Care; Abrams;
Guber; C.F. Jones; Patchett; Grindle; McEwan; Carlson; Figg; Press;
King; Brown; Gonzalez; Quevedo; Morse; Rush; Gordon; Reeves;
Cass; Glickman, Tobin; Metcalf; Davis; Clements; Logan; Langton;
Burke; Frankel; Simon; Friedman and others (Similar CS/S 1093,
Compare CS/CS/ENG/S 534)
Medical Education & Tertiary Care, creates Medical Education & Tertiary
Care Trust Fund within Board of Regents, provides for distribution of funds from said
trust fund to teaching hospitals in effective Date 10/01/88
04/20/88 HOUSE Filed

(continued on next page)
H 1802 (CONTINUED) 

Bill: provides severability. Amends 101, 121, 102.031 Effective Date: Upon becoming law. 05/03/88 HOUSE Filed 05/06/88 HOUSE Introduced, placed on Calendar – HJ 361 05/09/88 HOUSE Placed on Special Order Calendar 06/01/88 HOUSE Referred to Appropriations CS/JS 1912 06/07/88 HOUSE Died on Calendar, Iden./Sum. /Compare Bill passed, refer to CS/JS 24 (Vetoed by Governor-07/01/88)

H 1803 GENERAL BILL by Regulatory Reform; Lippman; D.L. Jones (Similar CS/ENG/S 212) 

E1 Drug & Cosmetic Act (SUNDOWN) revises requirements re labeling of legend drugs, clarifies provisions re applications for approval of generic & investigational drugs, approval thereof, & denial or revocation of permits; authorizes H.R.S. Secretary to classify certain drug products, authorizes promulgating of certain exemptions for plant & seed drugs, provides for future review & repeal, etc. Amends Ch 499; amends/revisions/readopt 499 02-022, creates 499.024 Effective Date 10/01/86

05/03/88 HOUSE Filed 05/06/88 HOUSE Introduced, referred to Appropriations – HJ 361 05/16/88 HOUSE Withdrawn from Appropriations – HJ 476, Placed on Calendar 05/26/88 HOUSE Placed on Special Order Calendar 06/30/88 HOUSE Iden/Sim Senate Bill substituted; Laid on Table under Rule, Iden./Sum./Compare Bill passed, refer to CS/JS 212 (Ch 58-159) – HJ 837

H 1804 GENERAL BILL by Education, K – 12; Clark; Bronson; B.L. Johnson 

Grad./Cumulative Grade Point Average, deletes cumulative grade point average requirement for high school graduation, repeals provision re cumulative grade point average. Amends 232.246; repeals 232 245(3) Effective Date 07/01/88 or upon becoming law, whichever occurs later.

05/03/88 HOUSE Filed 05/06/88 HOUSE Introduced, referred to Appropriations – HJ 361 05/18/88 HOUSE Withdrawn from Appropriations – HJ 561; Placed on Calendar 05/26/88 HOUSE Placed on Special Order Calendar 06/30/88 HOUSE Read second time, Read third time, Passed; YEAS 61 NAYS 47 – HJ 872

05/30/88 SENATE Referred to Messages 06/01/88 SENATE Received, referred to Education – SJ 615 06/07/88 SENATE Died in Committee on Education

H 1805 GENERAL BILL/ENG by Appropriations; Finance & Taxation; Community Affairs; C.F. Jones (Compare CS/ENG/S 1171, CS/ENG/S 1172) 

Uniform Special Data Accountability: uniform Special District Accountability Act, provides statement of legislative purpose & intent, provides for collection of non-ad valorem assessments, provides for preparation of official list of special districts, creates Office of Special District Information & provides duties & responsibilities thereof, provides for activities of special districts re local comprehensive plan, etc. Amends F.S Appropriation $175,000. Effective Date 10/01/88 except as otherwise provided.

05/03/88 HOUSE Filed 06/06/88 HOUSE Introduced, referred to Finance & Taxation, Appropriations – HJ 361 05/24/88 HOUSE Committee agenda—Finance & Taxation, 05/24/88, 4:00 pm, Morris Hall; Preliminary Committee Action by Finance & Taxation; Favorable to a Committee Substitute, Comm. Report CS/CS by Appropriations, placed on Calendar – HJ 1169, CS read first time – HJ 1085, Now in Appropriations – HJ 1086; On Committee agenda— Appropriations, 06/01/88, 8:30 am, Morris Hall 06/01/88 HOUSE Preliminary Committee Action by Appropriations. Favorable as to Committee Substitute, Comm. Report CS/CS by Appropriations, placed on Calendar – HJ 1169, CS read first time – HJ 1195 06/02/88 HOUSE Read second time; Amendments adopted; Read third time; Passed as amended, YEAS 108 NAYS 6 – HJ 1279

06/02/88 SENATE In Messages 06/06/88 SENATE Received – SJ 1011, Substituted for CS/CS/JS 633 – SJ 1069; Amendment adopted, Amendment pending, Order enrolled 06/07/88 SENATE Placed on Special Order Calendar – SJ 1069, CS passed as amended; YEAS 32 NAYS 0 – SJ 1137 06/07/88 HOUSE In Messages, Was taken up – HJ 1723, Amendments to Senate amendment adopted; Conceived in Senate amendments, refused to concur in Senate amendments, CS passed as amended, YEAS 103 NAYS 5 – HJ 1789 06/07/88 SENATE In Messages, Died in Message, Iden./Sim./Compare Bill passed, refer to CS/JS 1711 (Ch 88-218) & CS/JS/SS 1192 (Ch. 88-130)

H 1806 GENERAL BILL/ENG by Insurance; Simon (Similar CS/SS 1252, Compare H 696, S 1010) 

PAGE NUMBERS REFLECT DAILY SENATE AND HOUSE JOURNALS 

H 1808 (CONTINUED) 

Bill: provides additional material & required annual report of the Dep.; provides for commercial property risk management plans, revises definition of “commercial property insurance”, deletes supplemental finding for risk management plans through excess profit, prohibits excess profit for commercial property & commercial casualty insurance, provides legislative intent re retroactive applicability, etc. Amends 624.315, Ch. 627 Effective Date: 10/01/88

05/03/88 HOUSE Filed 05/06/88 HOUSE Introduced, referred to Appropriations – HJ 362 05/10/88 HOUSE Withdrawn from Appropriations – HJ 394; Placed on Calendar 06/19/88 HOUSE Placed on Special Order Calendar, Read second time – HJ 618; Amendment pending – HJ 618 05/24/88 HOUSE Pending amendment adopted, Amendments adopted – HJ 666 05/25/88 HOUSE Read third time, Amendment adopted, Passed as amended, YEAS 111 NAYS 0 – HJ 690 05/25/88 SENATE In Messages 05/26/88 SENATE Received, referred to Commerce – SJ 431, Immediately withdrawn from Commerce; Substituted for CS/JS 1252, Passed, YEAS 37 NAYS 0 – SJ 434 05/30/88 Ordered enrolled 06/21/88 Signed by Officers and presented to Governor 07/06/88 Approved by Governor; Chapter No. 89-390

H 1807 GENERAL BILL by Judiciary; Silver; Upchurch (Identical CS/SS 1040) 

Financial Inst./Employee Information: provides that person may furnish information to financial institutions & certain other persons about employees, which information has been reported to state or federal authorities, provides for limitation of civil liability under certain circumstances. Creates 655.51, Effective Date: Upon becoming law.

05/03/88 HOUSE Filed 05/06/88 HOUSE Introduced, placed on Calendar – HJ 362 05/17/88 HOUSE Placed on Special Order Calendar, Read second time – HJ 539 05/18/88 HOUSE Read third time, Passed; YEAS 103 NAYS 1 – HJ 558 06/19/88 SENATE In Messages 06/20/88 SENATE Received, referred to Commerce – SJ 563 06/27/88 SENATE Extension of time granted Committee Commerce

06/07/88 SENATE Died in Committee on Commerce

H 1808 JOINT RESOLUTION by Judiciary; Simon and others (Similar S 728) 

Civil Traffic Hearing Officer System, constitutional amendment to authorize Legislature to establish civil traffic hearing officer system to hear civil traffic offenses. Amends 1, Art V

05/03/88 HOUSE Filed 05/06/88 HOUSE Introduced, placed on Calendar – HJ 362 05/17/88 HOUSE Placed on Special Order Calendar, Read second time – HJ 539 05/18/88 HOUSE Read third time; Passed; YEAS 115 NAYS 1 – HJ 558 06/19/88 SENATE In Messages 06/23/88 SENATE Received, referred to Judiciary–Civil, Appropriations, Rules and Calendar – SJ 365 06/27/88 SENATE Extension of time granted Committee Judiciary–Civil 06/26/88 SENATE Died in Committee on Judiciary–Civil, Placed on Special Order Calendar – SJ 1068 06/07/88 Ordered enrolled 06/21/88 Signed by Officers and filed with Secretary of State

H 1809 GENERAL BILL by Judiciary; Upchurch (Similar CS/SS 376) 

Judges/Number increased: increases number of judges for specified district courts of appeal, specified judicial circuits & specified county courts, provides for terms & filing of vacancies created by this act. Amends 35.86, 36.031, 54.022, Effective Date: Upon becoming law.

05/03/88 HOUSE Filed 06/06/88 HOUSE Introduced, placed on Calendar – HJ 362 05/13/88 HOUSE Placed on Special Order Calendar, Read third time; Passed; YEAS 122 NAYS 0 – HJ 579 05/17/88 SENATE In Messages, Died in Committee on Judiciary–Civil, Placed on Calendar – HJ 642 06/18/88 HOUSE Placed on Special Order Calendar 05/19/88 HOUSE Read second time – HJ 595 06/24/88 HOUSE Read third time, Passed; YEAS 114 NAYS 0 – HJ 637 06/24/88 SENATE In Messages 06/25/88 SENATE Received, referred to Judiciary–Civil, Appropriations – SJ 379 06/27/88 SENATE Extension of time granted Committee Judiciary–Civil 06/07/88 SENATE Died in Committee on Judiciary–Civil, Placed on Special Order Calendar – SJ 379

H 1810 JOINT RESOLUTION/ENG by Judiciary; Upchurch (Continued on Next Page) 

COUNTY COURT Judges/Terms Increased: constitutional amendment to increase

436 FLORIDA LEGISLATURE—REGULAR SESSION—1988 HISTORY OF HOUSE BILLS

PAGE NUMBERS REFLECT DAILY SENATE AND HOUSE JOURNALS

NOT FINAL BOUND JOURNALS
A bill to be entitled

An act relating to ad valorem tax assessment
and fee time-share real property; amending s.
192.001, F.S.; providing definitions; amending
s. 192.037, F.S.; providing that the unit of
assessment and taxation shall be the fee time­
share unit; providing for payment of taxes by
the managing entity; repealing s. 197.472(8),
F.S., which makes provisions relating to
partial redemption of tax certificates
inapplicable to time-share property; providing
an effective date.

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

Section 1. Subsections (13) and (15) of section
192.001, Florida Statutes, are amended and subsection (19) is
added to said section to read:

192.001 Definitions.—All definitions set out in
chapter 1 and chapter 200 that are applicable to this part are
included herein. In addition, the following definitions shall
apply in the imposition of ad valorem taxes:

(13) "Taxpayer" means the person or other legal entity
in whose name property is assessed, including an agent of a
time-share owner period-titleholder.

(15) "Time-share owner period-titleholder" means the
owner of a fee interest in a fee time-share unit purchaser-of
a-time-share-period-sold-as-a-fee-interest-in-real-property;
whether-organized-under-chapter-718-or-chapter-721.

(19) "Fee time-share unit" means a time-share unit as
defined in s. 721.05(30) in which time-share estates as

CODING: Words struck are deletions; words underlined are additions.
defined in s. 721.05(24) have been created, together with the
share of common elements or facilities, if any, appurtenant to
such time-share unit.

Section 2. Section 192.037, Florida Statutes, is
amended to read:

192.037 Fee time-share real property; taxes and
assessments.--

(1) For the purposes of ad valorem taxation and
special assessments, the managing entity responsible for
operating and maintaining fee time-share real property
pursuant to s. 721.13 shall be considered the taxpayer as the
agent of each the time-share owner period-tenant.

(2) Each fee time-share unit real property shall be
listed on the assessment rolls as a separate single entry for
each-time-share-development. Each fee time-share unit shall
be assessed and taxed as a single and separate parcel of real
property. The just value of each fee time-share unit shall be
determined in accordance with s. 193.011 and professionally
accepted appraisal practices. For purposes of ad valorem
taxation under this section, each time-share estate shall be
considered a partial interest in real estate, and the just
value of a fee time-share unit shall not be determined by a
procedure of appraising individual time-share estates and
adding the appraised values together. The assessed-value-of
each-time-share-development-shall-be-the-value-of-the-combined
individual-time-share-periods-or-time-share-estates-contained
therein:

(3) The property appraiser shall annually notify the
managing entity of the proportions to be used in allocating
the valuation, taxes, and special assessments on time-share
property among the various time-share estates periods. Such

CODING: Words stricken are deletions, words underlined are additions.
notice shall be provided on or before the mailing of notices pursuant to s. 194.011. Ad valorem taxes and special assessments shall be allocated by the managing entity based upon the proportions provided by the property appraiser pursuant to this subsection.

(4) All rights and privileges afforded property owners by chapter 194 with respect to contesting or appealing assessments shall apply both to the managing entity responsible for operating and maintaining the time-sharing plan and to each time-share owner person-having-a-fee-interest in-a-time-share-unit-or-time-share-period.

(5) The managing entity, as an agent of the time-share owners period-titieholders, shall collect and remit the taxes and special assessments due on each the fee time-share unit real-property. In allocating taxes, special assessments, and common expenses to individual time-share estates period titieholders, the managing entity must clearly label the portion of any amounts due which are attributable to ad valorem taxes and special assessments.

(6)(a) Funds received by a managing entity or its successors or assigns from time-share owners titieholders for ad valorem taxes or special assessments shall be placed in escrow as provided in this section for release as provided herein.

(b) The escrow account shall be placed with an independent escrow agent who shall comply with the provisions of chapter 721 relating to escrow agents.

(c) The principal of such escrow account shall be paid only to the tax collector of the county in which the fee time-share real property development is located or to his deputy.
(d) Interest earned upon any sum of money placed in escrow under the provisions of this section shall be paid to the managing entity or its successors or assigns for the benefit of the owners of fee time-share units; however, no interest may be paid unless all taxes on the time-share development have been paid.

(e) On or before May 1 of each year, a statement of receipts and disbursements of the escrow account shall be forwarded to the Division of Florida Land Sales, Condominiums, and Mobile Homes of the Department of Business Regulation appropriately showing the amount of principal and interest in such account.

(7) For each fee time-share unit, the managing entity shall, prior to the date ad valorem taxes become delinquent, remit to the tax collector a single payment of such taxes and special assessments. If this payment does not include the full amount of taxes due with respect to the unit, the payment shall be accompanied by a certificate of the managing entity on a form prescribed by the Department of Revenue. The certificate shall separately identify each time-share estate for which the full allocation of taxes and special assessments determined in accordance with subsections (3) and (5) is included in the payment. The tax collector shall furnish the managing entity a receipt for the payment and certificate, and the time-share estates for which taxes and special assessments are included in the payment shall thereupon be released from the lien of taxes and from the lien of special assessments. Proceedings to enforce or collect delinquent taxes or special assessments shall be limited to the aggregate of the remaining interests in the unit. The tax collector shall accept only
full-payment-of-the-taxes-and-special-assessments-due-on-the
time-share-development;

(8) The managing entity may advance funds for the
purpose of effecting any payment remitted to the tax collector
pursuant to subsection (7). The managing entity shall
thereafter have a lien and right of action for recovery of the
amount advanced with respect to any time-share estate.
Proceedings to enforce collection of such amounts shall be
governed by the provisions of s. 721.16. Nothing in this
subsection shall be construed to impose a duty on the managing
entity to advance funds to pay ad valorem taxes or special
assessments, and the managing entity shall not be held liable
for failing or refusing to do so. The-managing-entity-shall
have-a-lien-pursuant-to-s.-721.16-on-the-time-
share-periods-for-the-taxes-and-special-assessments;

(9) Except as otherwise provided in subsection (7),
all provisions of law relating to enforcement and collection
of delinquent taxes shall be administered with respect to each
fee the time-share unit development-as-a-whole and the
managing entity as the an agent of each the time-share owner
period-tenantholders, if, however, a tax certificate is sold or
issued an-application-as-made pursuant to s. 197.432 ±97:502,
the time-share owners period-tenantholders shall receive the
rights and protections afforded by chapter 197. This
subsection shall not be construed to require the tax collector
to notify each individual time-share owner of the fact that a
tax certificate is outstanding. Such notices shall be sent to
the managing entity as agent for the individual time-share
owner.

(10) The managing entity's liability to any time-share
owner in connection with the performance of duties prescribed

CODING: Words stricken are deletions; words underlined are additions.
in this section shall be limited to actual damages caused by negligence or willful misconduct of the managing entity.

Section 3. Subsection (8) of s. 197.472, Florida Statutes, is hereby repealed.

Section 4. This act shall take effect January 1, 1989.

SENATE SUMMARY

Defines the term "fee time-share unit," and changes the term "time-share period titleholder" to "time-share owner," for purposes of ad valorem taxation. Requires each fee time-share unit to be carried on the tax rolls as a separate entry and provides for allocation of taxes among the unit's owners. Provides duties of managing entities and property appraisers with respect to assessment and collection of taxes on time-share units. Provides for partial payment and for liens upon estates as to which taxes are unpaid. Authorizes managing entities to advance funds for tax payment and have liens therefor.

CODING: Words struck are deletions; words underlined are additions.
A bill to be entitled

An act relating to ad valorem taxation;
amending s. 192.037, F.S.; providing additional
procedures for assessing time-share property;
providing additional "usual and reasonable fees
and costs of the sale" for time-share property;
providing for retroactive operation; providing
an effective date.

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

Section 1. Subsection (10) is added to section
192.037, Florida Statutes, to read:

192.037 Fee time-share real property; taxes and
assessments.--

(10) In making his assessment of time-share real
property, the property appraiser shall look first to the
resale market. If there is an inadequate number of resales to
provide a basis for arriving at value conclusions, the
property appraiser shall deduct from the original purchase
price the usual and reasonable fees and costs of the sale.
For purposes of this subsection, the phrase "usual and
reasonable fees and costs of the sale" for time-share real
property includes all marketing costs, atypical financing
costs, and those costs attributable to the right of a time-
share unit owner or user to participate in an exchange network
of resorts. For time-share real property, such usual and
reasonable fees and costs of the sale shall be presumed to be
50 percent of the original purchase price; provided, however,
such presumption shall be rebuttable.

CODING: Words struck are deletions; words underlined are additions.
Section 2. This act shall take effect upon becoming law and shall apply retroactively to January 1, 1988.

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR Senate Bill 540

The committee substitute replaces all provisions of Senate Bill 540 with a provision that requires a property appraiser, in assessing time-share real property, to look first to the resale market. Absent a realistic resale market, he must use the original purchase price minus "usual and reasonable fees and costs of the sale," defined to include marketing costs, atypical financing costs, and costs of participation rights in an exchange network, and rebuttably presumed to be 50 percent of the original purchase price.

CODING: Words stricken are deletions; words underlined are additions.
BILL VOTE SHEET

VS-88: File with Secretary of Senate) BILL NO. SB 540

COMMITTEE ON: Finance, Taxation & Claims Committee

DATE: May 24, 1988 ACTION:

TIME: 2:00 - 5:00 PM Favorably with 3 amendments

PLACE: Room 1C Favorably with Committee Substitute

THER COMMITTEE REFERENCES:
( in order shown) Unfavorably

Appropriations Submitted as a Committee Bill

Temporarily Passed

Reconsidered

Not Considered

HE VOTE WAS:

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* Present at the table without objection

Please Complete: The Key sponsor appeared (X)
A Senator appeared ( )
Sponsor's aide appeared ( )
Other appearance ( )
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H-16(1982)
COMMITTEE APPEARANCE RECORD
(Submit to Committee Chairman or Secretary)

(date) (Bill No.)

Name ____________________________
Address __________________________
Representing _______________________

Lobbyist (Registered with Senate) Yes ______ No ______

Speaking: For ______ Against ______ Information ______

Subject __________________________

If state employee-- Time: from _________ .m. to _________ .m.

(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
COMMITTEE APPEARANCE RECORD
(Submit to Committee Chairman or Secretary)

5/16/85
(date)

SB 540
(Bill No.)

Name
Jeff Vielbasa

Address
Room 204, Carlton Hall

Representing
Dept. of Revenue

Lobbyist (Registered with Senate) Yes No

Speaking: For Against Information

Subject

Time: ______

If state employee-- Time: from 2:00 p.m. to 5:00 p.m.

(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
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(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
COMMITTEE APPEARANCE RECORD
(Submit to Committee Chairman or Secretary)

5/16/88 (date)  548 (Bill No.)

Name  Dicki Weber
Address  310 W. College Ave.
Representing  AARDH (timber industry area)

Lobbyist (Registered with Senate)  Yes  No

Speaking:  For  Against  Information

Subject  the share of revenue

If state employee-- Time: from ________  .m. to ________  .m.

(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
COMMITTEE APPEARANCE RECORD
(Submit to Committee Chairman or Secretary)

5/16/88
(date)

5B 540
(Bill No.)

Name DAVID L. COOK

Address P.O. BOX 1833 TALL FER

Representing FRA TAX COLLECTORS ASSN.

Lobbyist (Registered with Senate) Yes ✓ No

Speaking: For Against ✓ Information

Subject TIME SHARE TAXES

If state employee-- Time: from ________ .m. to ________ .m.

(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
COMMITTEE APPEARANCE RECORD
(Submit to Committee Chairman or Secretary)

(date)

(Bill No.)

Name

Address

Representing

Lobbyist (Registered with Senate)       Yes       No

Speaking: For       Against       Information

Subject

If state employee-- Time: from ___________ m. to ___________ m.

(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
COMMITTEE APPEARANCE RECORD
(Submit to Committee Chairman or Secretary)

Date: 5/21/88

Name: WILLIAM F. ZUNA
Address: P.O. BOX 3000
Representing: DOR

Lobbyist (Registered with Senate): Yes  No
Speaking: For  Information
Subject: TIME SHARE ASSESSMENT

If state employee— Time: from 2 .m. to 5 .m.

(State employees are required to file the first copy of this form with Committee Chairman unless appearance is requested by chairman as a witness or for informational purposes.)
I. SUMMARY:
This bill clarifies the administration of ad valorem taxes.

A. PRESENT SITUATION:
See section by section analysis.

B. EFFECT OF PROPOSED CHANGES:
See section by section analysis.

C. SECTION-BY-SECTION ANALYSIS:

Section 1. Currently s.719.114, F.S., provides for the ad valorem taxation of cooperative parcels. Section 1 puts a cross reference into the ad valorem assessment chapter, Chapter 193, F.S. for the current method of assessing cooperative parcels in s.719.114, F.S. Section 1 makes no substantive change to the law.

Section 2. This section corrects a scrivener's error in s. 193.075, F.S., which relates to the ad valorem taxation of mobile homes. Section 193.075 incorrectly cross-references the motor vehicular licensing of mobile homes as being contained in subsection (8) of s. 320.08. Actually, the motor vehicular licensure provision is not governed by subsection (8) of s. 320.08; rather it is governed by subsection (11) of s. 320.08. This section of the bill properly cross-references s. 320.08(11).

Section 3. Currently, tax collectors may destroy a tax record after 5 years if he maintains a duplicate on microfilm. This section would allow the destruction of a tax record after one year if a duplicate is maintained on microfilm.

Section 4. Currently the title of s.197.342, F.S., states that it refers to the notice of taxes, which is the ad valorem tax
bill which taxpayers receive. Actually the section concerns the contents of the millage and tax statement, which accompanies the tax notice. This section changes the name of the section to millage and tax statement to clarify that it refers to the statement and not the notice of taxes.

Section 5. Currently, local taxing authorities wanting to generate revenues which exceed the preceding years revenues must call the increased revenues a tax increase by advertising it as a tax increase in the newspaper and in the taxpayer notices of proposed taxes required by the truth in millage section, s.200.065, F.S. (TRIM). Thus, TRIM requires advertising a tax increases even though a local taxing authority adopts the same millage as the preceding year's when the millage rate will generate more revenue because of an increase in the assessed value of property. The Department of Revenue is required to review all tax rolls to make sure that the property appraiser has valued the property at full market value. If the Department determines that the property appraiser failed to put the roll at full market value, the statutes authorizes certain mechanisms to force the assessed value up to full market value. Currently, if the department forces the roll up and thereby increases the tax base, local taxing authorities could use the increase value to raise taxes within the meaning of TRIM and not be required to advertise it as a tax increase.

This section amends s.200.065, F.S. and prohibits local taxing authorities from adopting without additional notice to the taxpayers a higher property valuation than initially certified to the Department of Revenue. If the Department's review of the tax roll results in raising the value of the roll, this section would prohibit the taxing authority from using the higher valuation as a basis for increasing revenue without properly notifying the taxpayers of an increase in taxes pursuant to truth in millage (TRIM).

This section also amends s.200.065, F.S., and requires the local taxing authorities to notify the property appraiser, the tax collector and the Department of Revenue within 3 days of setting the millage rate. Currently, the taxing authorities must notify those government officials of the millage rates within 101 days of the date the property appraiser certifies the roll.

Section 6. Currently s. 286.0105, F.S. requires all government meeting notices to include a statement that a record of the proceedings may be needed if an appeal is taken. This provision applies to TRIM notices which are mailed to taxpayers and which appear in newspapers. This section would exempt TRIM notices from the requirements of s. 286.0105, F.S.

Section 7. This section provides that the act takes effect on July 1, 1988, or upon becoming a law, which ever occurs later.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

STANDARD FORM 3/88
1. Non-recurring or First Year Start-Up Effects:
   None.

2. Recurring or Annualized Continuation Effects:
   None.

3. Long Run Effects Other Than Normal Growth:
   None.

4. Appropriations Consequences:
   None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring or First Year Start-Up Effects:
   None.

2. Recurring or Annualized Continuation Effects:
   None.

3. Long Run Effects Other Than Normal Growth:
   None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:
   None.

2. Direct Private Sector Benefits:
   None.

3. Effects on Competition, Private Enterprise, and Employment Markets:
   None.

D. FISCAL COMMENTS:

   In general this bill has no fiscal effect.

III. LONG RANGE CONSEQUENCES:

   None.
IV. COMMENTS:

V. AMENDMENTS:

None.

VI. SIGNATURES:

SUBSTANTIVE COMMITTEE:
Prepared by:

FINANCE & TAXATION:
Prepared by:
Sarah M. Bleakley

APPROPRIATIONS:
Prepared by:

Staff Director:

Henry G. Cain

STANDARD FORM 3/88
SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

ANALYST | STAFF DIRECTOR | REFERENCE | ACTION
---|---|---|---
1. Balzer | Buck | 1. ECCA | 
2. | | 2. FTC | 
3. | | 3. AP | 
4. | | | 

SUBJECT: BILL NO. AND SPONSOR: Ad Valorem Assessments/Time-Share Unit SB 540 by Senator Dudley

I. SUMMARY:

A. Present Situation:

Section 192.037, F.S., governs the taxation of time-share condominium property. The time-share development is listed as a whole on the tax roll, while assessments are made based on the value of the sum of the individual time-share periods, the value of the whole unit being the value of the combined individual time-share periods. The managing entity responsible for operating and maintaining the property is designated the taxpayer and serves as an agent for the time-share period titleholders. Taxes are apportioned to each time-share titleholder based on his proportion of total taxes, as determined by the property appraiser.

Subsection 192.037(7), F.S., provides that the tax collector shall accept only full payment of the taxes and special assessments due on the time-share development.

Subsection 192.037(8), F.S., provides that the managing entity shall have a lien pursuant to s.718.121, F.S., or s.721.16, F.S., on the time-share periods for the taxes and special assessments.

Subsection 192.037(9), F.S., provides that all the provisions of law relating to enforcement and collection of delinquent taxes must be administered with respect to the time-share development as a whole.

Subsection 197.472(8), F.S., provides that the provisions of section 197.472, F.S., dealing with the procedures for redeeming tax certificates, do not apply to time-share property under s.192.037, F.S.

B. Effect of Proposed Changes:

The bill requires that each fee time-share unit be assessed as a single and separate parcel of real property, like a condominium unit, in accordance with the provisions of s.193.011, F.S., which sets out the factors to consider in deriving just valuation. The bill deletes language that each unit be assessed by adding the combined value of the individual time-share estates contained therein and expressly prohibits such a method for arriving at value.

Subsection 192.037(7), F.S., is amended to require the managing entity to remit to the tax collector a single payment of all taxes and special assessments prior to the delinquency date for the payment of ad valorem taxes. If this payment does not include the full amount of taxes due on the units, the managing entity must also submit a certificate identifying which time-share owners have paid their taxes. Those weeks on which taxes are paid are released from the lien; therefore the lien
includes the aggregate of only those weeks whose owners were
delinquent in payment of taxes. The requirement that tax
collectors accept only full payment of taxes on the entire time
share development is deleted.

Subsection 192.037(8), F.S., is amended to allow the managing
entity to advance funds to the tax collector. The managing
entity would then have a lien against the time share estates
for which it advanced taxes.

Subsection 192.037(9), F.S., is amended to provide that once a
tax certificate has been sold on a time-share unit, all the
rights and protections of chapter 197 are provided to
individual time-share period owners allowing the time-share
owners to individually redeem tax certificates and tax deeds.
The section specifies that tax collectors need not notify each
individual time share owner that a tax certificate is
outstanding. Instead, such notices shall be sent to the
managing entity as agent for the individual time-share owner.

Subsection 192.037(10), F.S., is created to specify the
managing entity's liability to any time-share owner.

Subsection 197.472(8), F.S., which made provisions relating to
partial redemption of tax certificates inapplicable to time-
share property, is repealed.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

Timeshare unit owners, including developers in the case of
unsold units, would benefit to the extent it could reduce their
ad valorem property assessments.

Timeshare unit owners who pay their taxes would benefit to the
extent they would be protected from a tax lien based on the
unpaid taxes of other time-share owners in their condom.nium.

B. Government:

The reduction in assessed value that could result from
assessing the time-share units in the manner prescribed in
s.193.011, F.S., is undeterminable.

III. COMMENTS:

A similar bill, HB 1135, has been filed in the House.

IV. AMENDMENTS:

None.
I. SUMMARY:

A. Present Situation:

Section 192.037, F.S., governs the taxation of time-share condominium property. The time-share development is listed as a whole on the tax roll, while assessments are made based on the value of the sum of the individual time-share periods, the value of the whole unit being the value of the combined individual time-share periods. The managing entity responsible for operating and maintaining the property is designated the taxpayer and serves as a agent for the time-share period titleholders. Taxes are apportioned to each time-share titleholder based on his proportion of total taxes, as determined by the property appraiser.

Subsection 192.037(7), F.S., provides that the tax collector shall accept only full payment of the taxes and special assessments due on the time-share development.

Subsection 192.037(8), F.S., provides that the managing entity shall have a lien pursuant to s.718.121, F.S., or s.721.16, F.S., on the time-share periods for the taxes and special assessments.

Subsection 192.037(9), F.S., provides that all the provisions of law relating to enforcement and collection of delinquent taxes must be administered with respect to the time-share development as a whole.

Subsection 197.472(8), F.S., provides that the provisions of section 197.472, F.S., dealing with the procedures for redeeming tax certificates, do not apply to time-share property under s.192.037, F.S.

B. Effect of Proposed Changes:

The bill requires that each fee time-share unit be assessed as a single and separate parcel of real property, like a condominium unit, in accordance with the provisions of s.193.011, F.S., which sets out the factors to consider in deriving just valuation. The bill deletes language that each unit be assessed by adding the combined value of the individual time share estates contained therein and expressly prohibits such a method for arriving at value.

Subsection 192.037(7), F.S., is amended to require the managing entity to remit to the tax collector a single payment of all taxes and special assessments prior to the delinquency date for the payment of ad valorem taxes. If this payment does not include the full amount of taxes due on the units, the managing entity must also submit a certificate identifying which time share owners have paid their taxes. Those weeks on which taxes are paid are released from the lien; therefore the lien
includes the aggregate of only those weeks whose owners were delinquent in payment of taxes. The requirement that tax collectors accept only full payment of taxes on the entire time share development is deleted.

Subsection 192.037(8), F.S., is amended to allow the managing entity to advance funds to the tax collector. The managing entity would then have a lien against the time share estates for which it advanced taxes.

Subsection 192.037(9), F.S., is amended to provide that once a tax certificate has been sold on a time-share unit, all the rights and protections of chapter 197 are provided to individual time-share period owners allowing the time-share owners to individually redeem tax certificates and tax deeds. The section specifies that tax collectors need not notify each individual time share owner that a tax certificate is outstanding. Instead, such notices shall be sent to the managing entity as agent for the individual time-share owner.

Subsection 192.037(10), F.S., is created to specify the managing entity's liability to any time-share owner.

Subsection 197.472(8), F.S., which made provisions relating to partial redemption of tax certificates inapplicable to time-share property, is repealed.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

Timeshare unit owners, including developers in the case of unsold units, would benefit to the extent it could reduce their ad valorem property assessments.

Timeshare unit owners who pay their taxes would benefit to the extent they would be protected from a tax lien based on the unpaid taxes of other time-share owners in their condominium.

B. Government:

The reduction in assessed value that could result from assessing the time-share units in the manner prescribed in s.193.011, F.S., is undeterminable.

III. COMMENTS:

A similar bill, HB 1135, has been filed in the House.

IV. AMENDMENTS:

None.
A bill to be entitled
An act relating to ad valorem taxation;
amending s. 193.023, F.S.; specifying the
method to be used by the property appraiser in
assessing cooperative parcels; amending s.
193.075, F.S.; correcting a reference; amending
s. 197.202, F.S.; revising provisions relating
to destruction of tax receipts after
microfilming; amending s. 197.342, F.S.;
revising provisions relating to the millage and
tax statement which accompanies the notice of
taxes; amending s. 200.065, F.S.; requiring
notice to taxpayers when a taxing authority's
tentatively adopted millage rate exceeds a
proposed rate that has been adjusted pursuant
to issuance of a review notice; providing a
deadline for taxing authorities to submit
notice of the final approved millage rate;
amending s. 286.0105, F.S., which requires
notices of public meetings to contain a
statement that a record of the meeting is
required to appeal a decision made at the
meeting; providing an exemption for notices of
hearings required to adopt millage rates;
providing an effective date.

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

Section 1. Subsection (7) is added to section 193.023,
Florida Statutes, to read:

CODING: Words stricken are deletions; words underlined are additions.
193.023 Duties of the property appraiser in making assessments.--

(7) In making assessments of cooperative parcels, the property appraiser shall use the method required by s. 197.114.

Section 2. Section 193.075, Florida Statutes, is amended to read:

193.075 Mobile homes.--Any mobile home without a current license plate properly affixed, as provided in s. 320.081-84 or s. 320.0815, shall be presumed to be either real property or tangible personal property. It shall be presumed to be real property only if the owner of the mobile home is also the owner of the land on which it is located and the mobile home is also permanently affixed to the realty. Otherwise it shall be presumed to be tangible personal property.

Section 3. Section 197.202, Florida Statutes, is amended to read:

197.202 Destruction of 20-year-old tax receipts.--The tax collector in each county of the state is authorized to destroy all duplicate tax receipts and microfilm of tax receipts on file in his office as they become 20 years old. Tax receipts may be destroyed after 1 year 5-years if microfilmed.

Section 4. Subsection (1) of section 197.342, Florida Statutes, is amended to read:

197.342 Millage and Tax Statement Notice-of-taxes; content and form.--

(1) A statement titled "Millage and Tax Statement" shall accompany the original notice of taxes and shall include:

CODING: Words stricken are deletions; words underlined are additions.
(a) One table consisting of six separate columns and appropriate totals for each column, which table shall show for each taxing authority in the aggregate:

1. In the first column, each applicable rolled-back millage rate computed pursuant to s. 200.065(1) for every nonvoted millage levy and the applicable millage levied for the prior year for each millage levy adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

2. In the second column, an extension of the amount of taxes that would have been levied had the millage rates in the first column been adopted.

3. In the third column, the actual applicable millage rate or rates levied by the taxing authority.

4. In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.

5. In the fifth column, the difference between the amounts in columns four and two.

6. In the sixth column, the percentage of change from column two to column four.

(b) A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled-back rate computed pursuant to s. 200.065(1) and a second column identifying each taxing authority levying an amount in excess of that rate.

Section 5. Paragraph (d) of subsection (2) and subsection (4) of section 200.065, Florida Statutes, are amended to read:

200.065 Method of fixing millage.--

CODING: Words stricken are deletions; words underlined are additions.
(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority, which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(d) Within 15 days of the meeting adopting the tentative budget, the taxing authority shall advertise, in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days or more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. The millage-levy resolution or ordinance shall be publicly read in full prior to its adoption. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b) or subsequently adjusted pursuant to subsection (10), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his taxes under the

CODING: Words stricken are deletions; words underlined are additions.
tentatively adopted millage rate and his taxes under the previously proposed rate. The notice shall be prepared by the property appraiser, at the expense of the taxing authority, and shall generally conform to the requirements of s. 200.069. In the event such additional notice is necessary, its mailing shall precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser, the tax collector, and the Department of Revenue within 3 days of the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser, the tax collector, and the Department of Revenue. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection (5). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

Section 6. Section 286.0105, Florida Statutes, is amended to read:

286.0105 Notices of meetings and hearings must advise that a record is required to appeal.—Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such

CODING: Words stricken are deletions; words underlined are additions.
board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section shall not apply to the notice provided in § 200.065(3) or (9).

Section 7. This act shall take effect July 1, 1988 or upon becoming a law, which ever occurs later.

**HOUSE SUMMARY**

Specifies the method to be used by the property appraiser in assessing cooperative parcels for ad valorem tax purposes. Allows the tax collector to destroy tax receipts that have been microfilmed after 1 year, rather than 5 years. Revises language relating to the millage and tax statement which accompanies the notice of taxes. Requires notice to taxpayers when a taxing authority's tentatively adopted millage rate exceeds a proposed rate that has been adjusted pursuant to issuance of a review notice. Provides a deadline for taxing authorities to submit notice of the final approved millage rate. Revises provisions which require notices of public meetings to contain a statement that a record of the meeting is required to appeal a decision made at the meeting, to provide an exemption for notices of hearings required to adopt millage rates.

This publication was produced at an average cost of 1.12 cents per single page in compliance with the Rules and for the information of members of the Legislature and the public.
Journal
of the
Florida
House of Representatives

Ninetieth
Regular Session
since Statehood in 1845
April 5 through June 7, 1988

[Including a record of transmittal of Acts subsequent to sine die adjournment]
196.295 Property transferred to exempt governmental unit, tax payment into escrow, taxes due from prior years, abatement of taxes upon destruction or damage to buildings and structures due to windstorm or tornado—

(3) If houses or other residential buildings or structures on land are destroyed or damaged due to windstorm or tornado so that such houses or other residential buildings or structures are not capable of being used and occupied, upon application filed with the property appraiser, taxes may be partially abated in the following manner:

(a) Application must be filed by the owner with the property appraiser prior to March 1 following the tax year in which the destruction or damage resulting in the loss of use and occupancy occurred. Failure to file such application prior to March 1 shall constitute a waiver of any claim for abatement.

(b) The application shall identify the property and describe the event of calamity which caused the destruction or damage, shall state the date thereof, and shall include the number of months of loss of use and occupancy.

(c) The application shall be verified under oath under penalty of perjury.

(d) Upon receipt of the application, the property appraiser shall investigate the statements contained therein to determine if the applicant is entitled to such partial abatement. If he determines that the applicant is entitled to such partial abatement, no later than April 1 he shall issue an official written statement to the tax collector, which shall contain:

1. The number of months the building or structure was not capable of use and occupancy. In calculating the number of months, the property appraiser shall consider each 30-day period as a month. Partial 30-day periods of 15 days or less shall not be considered, but a partial period of 16 days to 25 days shall be calculated as a 30-day monthly period.

2. The value of the building or structure as determined by the property appraiser prior to damage or destruction.

3. Total taxes due on the building or structure as reduced, based on the ratio that the number of months of loss of use and occupancy bears to 12.

4. The amount of reduction of taxes.

(e) Upon receipt of the written statement from the property appraiser, the tax collector shall reduce the taxes on the property shown on the tax collection roll to the amount shown by the property appraiser to be due.

(f) No later than May 1, the tax collector shall notify the board of county commissioners and the Department of Revenue of the total reduction in taxes for all property which received a partial abatement of taxes pursuant to this section.

(g) For purposes of this subsection:

1. "Loss of use and occupancy" means that the building or structure, or some self-sufficient unit within it, cannot be used for the purpose for which it was constructed during a period of 60 days or more.

2. "House or other residential building or structure" does not include amenities not essential to use and occupancy such as detached utility buildings, bulkheads, fences, detached carports, swimming pools, and other similar items of property.

(g) This subsection shall take effect upon becoming law, and shall apply retroactive to January 1, 1988 and shall stand repealed July 1, 1989.

Section 3. Except as otherwise provided herein, this act shall take effect January 1, 1989, and shall apply only to tax years 1989 and thereafter.

Rep Mackey moved the adoption of the amendment, which was adopted without objection.

Representative Mackey offered the following title amendment

Amendment 2—On page 1, lines 2-8, strike all of said lines and insert: An act relating to ad valorem tax administration, amending s 196.011, F.S; authorizing persons who fail to timely apply for a homestead tax exemption petition the property appraiser adjustment board; providing a filing fee, authorizing the granting of the exemption, amending s 196.295, F.S., authorizing a partial abatement of taxes under certain conditions; providing an effective date.

Rep Mackey moved the adoption of the amendment, which was adopted without objection.

Representative Sansom offered the following amendment.

Amendment 3—On page 1, line 11, insert Section 1 Subsection (2) of section 193.011, Florida Statutes, as amended to read:

193.011 Factors to consider in deriving just valuation.—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration any applicable judicial limitation, local or state land use regulation and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or declaration adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law; (renumber subsequent sections)

Rep. Sansom moved the adoption of the amendment, which was adopted.

Representative Sansom offered the following title amendment:

Amendment 4—On page 1, line 2, after the semicolon insert: amending s. 193.011, F.S.; revising language with respect to factors to be considered with respect to just valuation to include reference to judicial limitations.

Rep. Sansom moved the adoption of the amendment, which was adopted without objection.

Under Rule 8.19, the bill was referred to the Engrossing Clerk.

Consideration of HB 1661 was temporarily deferred.

THE SPEAKER IN THE CHAIR

HB 1664—A bill to be entitled An act relating to corporate income tax, amending s. 220.03, F.S, revising the definition of "Internal Revenue Code" under the Florida Income Tax Code, amending s. 220.11, F.S., revising provisions relating to determination of tax applicable to certain taxpayers, amending s. 220.62, F.S., revising the definition of "bank" under said code; providing an effective date—was read the second time by title and, under Rule 8.19, referred to the Engrossing Clerk.

HB 1661—A bill to be entitled An act relating to ad valorem taxation, amending s. 193.023, F.S., specifying the method to be used by the property appraiser in assessing cooperative parcels, amending s. 193.075, F.S., correcting a reference; amending s. 197.202, F.S., revising provisions relating to destruction of tax receipts after microfilming; amending s. 197.342, F.S., revising provisions relating to notice of tax; amending s. 200.065, F.S.; requiring notice to taxpayers when a taxing authority's tentatively adopted millage rate exceeds a proposed rate that has been adjusted pursuant to issuance of a review notice, providing a deadline for taxing authorities to submit notice of the final approved millage rate, amending s. 286.0105, F.S., which requires notices of public meetings to contain a statement that a record of the meeting is required to appeal a decision made at the meeting; providing an exemption for notices of hearings required to adopt millage rates, providing an effective date—was read the second time by title and, under Rule 8.19, referred to the Engrossing Clerk.

Amendment 1—On page 6, lines 11 and 12, strike all of said lines and insert: Section 7 Subsection (10) is added to 192.037, Florida Statutes, to read:
192 037 Fee time-share real property, taxes and assessments —

(10) In making his assessment of time-share real property, the property appraiser shall look first to the resale market. If there is an inordinate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price “usual and reasonable fees and costs of the sale” for purposes of this subsection, “usual and reasonable fees and costs of the sale” for time-share real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a time-share unit owner or user to participate in an exchange network of resorts For time-share real property, such “usual and reasonable fees and costs of the sale” shall be presumed to be fifty percent of the original purchase price, provided however, such presumption shall be rebuttable.

Section 8. Except as provided elsewhere in this act, this act shall take effect July 1, 1988, or upon becoming a law, whichever, occurs later. Provided, however, section 7 of this act shall apply retroactively to January 1, 1988.

Rep. Gardner moved the adoption of the amendment, which was adopted.

Representative Gardner offered the following title amendment

Amendment 2 — On page 1, line 25, before “providing” insert: adding s 192 037(10), F.S., providing conditions applicable to the assessment of time-share property;

Rep. Gardner moved the adoption of the amendment, which was adopted without objection.

Under Rule 8 19, the bill was referred to the Engrossing Clerk.

HB 1829 — A bill to be entitled An act relating to finance and taxation; amending s 213 305, F.S., and section 66 of chapter 87-101, Laws of Florida, revising provisions relating to the application of specified portions of chapters 87-6 and 87-101, Laws of Florida; amending s. 95 091, F.S.; revising provisions which specify time periods within which the Department of Revenue may determine and assess taxes, penalties, and interest, amending s 213.053, F.S., revising provisions which authorize the department to disclose certain information to certain county or subcounty district governing bodies, amending s 213 75, F.S., revising provisions which specify the application of payments made to the department with respect to revenue laws, creating s 213 35, F.S., specifying that persons required by law to perform any act in administration of certain taxes shall keep books and records until the expiration of the time within which the department may make an assessment with respect thereto; amending s 206 12, 207 008, 211 125, 211 33, 212 04, 212 12, 212 13, and 214 17, F.S.; providing that records shall be preserved as required by s. 213 35, F.S., with respect to the following taxes: taxes on fuels and other pollutants, tax on operation of commercial motor vehicles, taxes on production of oil and gas and severance of solid minerals, tax on sales, use and other transactions, including admissions and rentals and license fees; and designated nonproperty taxes, providing construction regarding retention of records, amending s 215 322, F.S., revising requirements regarding acceptance of credit cards by state agencies; removing an exemption from service fees for certain revenues, authorizing imposition of surcharges, providing for contracts with financial institutions or credit card companies, authorizing units of local government to accept credit cards; providing for confidentiality; amending s 206 425, F.S.; providing that if a person can establish to the satisfaction of the department that a fuel tax has been remitted, he may seek relief pursuant to informal conference procedures, providing an effective date — was read the second time by title.

Representative Simon offered the following amendment

Amendment 1 — On page 2, line 22, through page 3, line 12, strike all of said lines and insert: Section 3 Effective July 1, 1988 and applicable to taxes which remain open to assessment on that date, paragraph (a) of subsection (3) of section (renumber subsequent sections)

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Simon offered the following title amendment

Amendment 2 — On page 1, lines 3-7, strike all of said lines and insert amending s 95 091, F.S.,

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Simon offered the following amendment.

Amendment 3 — On page 11, lines 24-31, strike all of said lines (renumber subsequent sections)

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Simon offered the following title amendment

Amendment 4 — On page 2, lines 3 and 4, strike “providing construction regarding retention of records,”

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Gardner offered the following amendment:

Amendment 5 — On page 12, line 16, after the word “institution” insert, vending service company or credit card company

Rep. Gardner moved the adoption of the amendment, which was adopted.

Representative Gardner offered the following title amendment

Amendment 6 — On page 13, line 23, after the word “institution” insert, vending service company

Rep. Gardner moved the adoption of the amendment, which was adopted.

Representative Tobiasen offered the following amendment

Amendment 7 — On page 14, line 19, after the comma insert: or that no tax is due because the propane was sold for a use other than for use in a motor vehicle,

Rep. Tobiasen moved the adoption of the amendment, which was adopted.

Representative Tobiasen offered the following amendment

Amendment 8 — On page 13, line 28, after “Section 17” insert Effective July 1, 1988, and applicable to audit periods which remain open for final assessment

Rep. Tobiasen moved the adoption of the amendment, which was adopted.

Representative Tobiasen offered the following title amendment

Amendment 9 — On page 2, line 16, before the comma insert or that no tax was due

Rep. Tobiasen moved the adoption of the amendment, which was adopted without objection.

Representative Dunbar offered the following amendment:

Amendment 10 — On page 12, line 17, before the word “taxes” insert: “Only”

Rep. Dunbar moved the adoption of the amendment, which was adopted.

Representative Dunbar offered the following amendment

Amendment 11 — On page 12, line 19, after “or surcharge” insert notwithstanding the foregoing, this section shall not be construed to permit surcharges on any other credit card purchase in violation of s 501 0117.

Rep. Dunbar moved the adoption of the amendment, which was adopted.

Under Rule 8 19, the bill was referred to the Engrossing Clerk.

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Simon offered the following title amendment

Amendment 2 — On page 1, lines 3-7, strike all of said lines and insert amending s 95 091, F.S.,

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Simon offered the following amendment.

Amendment 3 — On page 11, lines 24-31, strike all of said lines (renumber subsequent sections)

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Simon offered the following title amendment

Amendment 4 — On page 2, lines 3 and 4, strike “providing construction regarding retention of records,”

Rep. Simon moved the adoption of the amendment, which was adopted without objection.

Representative Gardner offered the following amendment:

Amendment 5 — On page 12, line 16, after the word “institution” insert, vending service company or credit card company

Rep. Gardner moved the adoption of the amendment, which was adopted.

Representative Gardner offered the following title amendment

Amendment 6 — On page 13, line 23, after the word “institution” insert, vending service company

Rep. Gardner moved the adoption of the amendment, which was adopted.

Representative Tobiasen offered the following amendment

Amendment 7 — On page 14, line 19, after the comma insert: or that no tax is due because the propane was sold for a use other than for use in a motor vehicle,

Rep. Tobiasen moved the adoption of the amendment, which was adopted.

Representative Tobiasen offered the following amendment

Amendment 8 — On page 13, line 28, after “Section 17” insert Effective July 1, 1988, and applicable to audit periods which remain open for final assessment

Rep. Tobiasen moved the adoption of the amendment, which was adopted.

Representative Tobiasen offered the following title amendment

Amendment 9 — On page 2, line 16, before the comma insert or that no tax was due

Rep. Tobiasen moved the adoption of the amendment, which was adopted without objection.

Representative Dunbar offered the following amendment:

Amendment 10 — On page 12, line 17, before the word "taxes" insert: "Only"

Rep. Dunbar moved the adoption of the amendment, which was adopted.

Representative Dunbar offered the following amendment

Amendment 11 — On page 12, line 19, after "or surcharge" insert Notwithstanding the foregoing, this section shall not be construed to permit surcharges on any other credit card purchase in violation of s 501 0117.

Rep. Dunbar moved the adoption of the amendment, which was adopted.

Under Rule 8 19, the bill was referred to the Engrossing Clerk.
SEE: Chapter 88-130

For similar 81445

+—*CS/53 1171 Proceed

correction

+—*H 1487 (w/23 H-135)
+—*H 1605

+—*H 1601
+— 5 590
+— 5 633

+— 192.937