



Journal of the Senate

Number 5—Special Session

Monday, December 3, 1979

The Senate was called to order by the President at 10:00 a.m.
A quorum present—35:

Mr. President	Gordon	McKnight	Stuart
Anderson	Gorman	Myers	Thomas
Barron	Grizzle	Peterson	Tobiassen
Carlucci	Hair	Poole	Trask
Chamberlin	Henderson	Scarborough	Vogt
Childers, D.	Hill	Scott	Ware
Childers, W. D.	Holloway	Skinner	Williamson
Dunn	Jenne	Spicola	Winn
Fechtcl	Maxwell	Steinberg	

Prayer by Senator Trask:

Senators, before we pray this morning let me share with you a couple of verses of Proverbs. Proverbs chapter 3, verses 5 and 6: "Trust in the Lord with all thine heart and lean not unto thine own understanding. In all thy ways acknowledge him and he shall direct thy paths." Let us pray.

Father, we come to you this morning wrestling with a very severe problem in our state. We have a tax system that's unjust and falls too heavily upon some of our people. Father, you have given us great understanding, you've given us great knowledge. In this time of the computer age we have almost more knowledge than we can handle. Now we ask you to give us wisdom that we might find answers to our problems that are fair and just.

Again today we raise up those fellow countrymen around the world that find their lives in danger. Father, guide the world leaders, give them more love and more wisdom as they grapple with these problems.

Thank you now for the blessings of this life and the opportunities of this day. In Christ name we pray. Amen.

The Senate pledged allegiance to the flag of the United States of America.

By direction of the President, the following amendment to the Proclamation of November 21 was read:

PROCLAMATION

*State of Florida
Executive Department
Tallahassee*

(Fifth Amendment to Proclamation Dated November 21, 1979)

TO THE HONORABLE MEMBERS OF THE FLORIDA SENATE AND THE HOUSE OF REPRESENTATIVES:

WHEREAS, on the 21st day of November 1979, a Proclamation of the Governor was issued convening a special session of the Florida Legislature commencing on the 27th day of November 1979, and

WHEREAS, on the 27th day of November 1979, a Proclamation was issued amending the Proclamation of November 21, 1979, as amended, and

WHEREAS, on the 28th day of November 1979, a Proclamation was issued further amending the Proclamation of November 21, 1979, as amended, and

WHEREAS, on the 28th day of November 1979, a Proclamation was issued again amending the Proclamation of November 21, 1979, as amended, and

WHEREAS, on the 30th day of November 1979, a Proclamation was issued amending the Proclamation of November 21, 1979, as amended, for the purpose of extending the call of the special session for the sole purpose of considering tax reform, and

WHEREAS, it is necessary and in the best interest of the State to further amend the Proclamation of the Governor of November 21, 1979, as amended, in order that the Legislature may also consider during the extended special session the matters described in paragraph 7 of the Proclamation dated November 21, 1979, as amended.

NOW, THEREFORE, I, BOB GRAHAM, Governor of the State of Florida, in obedience to my constitutional duty and by virtue of the power and authority vested in me by Article III, Section 3(c)(1) Florida Constitution, do hereby proclaim as follows:

Section 1

That the Legislature is convened in this extended special session for the sole purpose of considering the matters described in paragraphs 1(a) through (h), 2 and 7 of Section 2 of the Proclamation dated November 21, 1979, as amended.

Section 2

Except as amended by this Proclamation and the Proclamations dated November 27, 1979, November 28, 1979, November 28, 1979 and November 30, 1979, the Proclamation of the Governor dated November 21, 1979 is ratified and confirmed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed at Tallahassee, the Capitol, this 30th day of November 1979.

BOB GRAHAM
Governor



ATTEST:
GEORGE FIRESTONE
Secretary of State

On motions by Senator Barron, the rules were waived and the Committee on Ways and Means was granted permission to meet from 10:30 a.m. until 12:00 noon this day to consider Senate Bills 23-C and 24-C.

On motion by Senator Barron, the Senate recessed at 10:07 a.m. to reconvene upon call of the President, no earlier than 1:00 p.m.

AFTERNOON SESSION

The Senate was called to order by the President at 1:30 p.m. A quorum present—39:

Mr. President	Gorman	McClain	Steinberg
Anderson	Grizzle	McKnight	Stuart
Barron	Hair	Myers	Thomas
Carlucci	Henderson	Neal	Tobiassen
Chamberlin	Hill	Peterson	Trask
Childers, D.	Holloway	Poole	Vogt
Dunn	Jenne	Scarborough	Ware
Fechtel	Johnston	Scott	Williamson
Frank	MacKay	Skinner	Winn
Gordon	Maxwell	Spicola	

On motions by Senator Barron, the rules were waived and the Committee on Ways and Means was granted permission to meet upon recess of the Senate to consider Senate Bills 23-C and 24-C.

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Philip D. Lewis, President

I am directed to inform the Senate that the House of Representatives has taken up by the required Constitutional two-thirds vote of the membership of the House, has accepted the Conference Committee Report as an entirety and passed SB 18-C as amended by the Conference Committee Report.

The bill contained in the above message was ordered engrossed and then enrolled.

The Honorable Philip D. Lewis, President

I am directed to inform the Senate that the House of Representatives has acceded to the request of the Senate for a Conference Committee on CS for SJR 25-C. The Speaker has appointed Representatives Pajcic, Bell, Haben, Margolis, Morgan, Easley and Kiser as the Conferees on the part of the House.

On motion by Senator Barron, the Senate recessed at 1:37 p.m. to reconvene upon call of the President.

The Senate was called to order by the President at 5:17 p.m. A quorum present—36:

Mr. President	Gorman	Maxwell	Steinberg
Anderson	Grizzle	McClain	Stuart
Barron	Hair	McKnight	Thomas
Carlucci	Henderson	Peterson	Tobiassen
Childers, D.	Hill	Poole	Trask
Childers, W. D.	Holloway	Scarborough	Vogt
Dunn	Jenne	Scott	Ware
Fechtel	Johnston	Skinner	Williamson
Frank	MacKay	Spicola	Winn

By permission the following report was received:

REPORTS OF COMMITTEES

The Committee on Ways and Means recommends a Committee Substitute for the following: SB 23-C and SB 24-C

The bills with Committee Substitute were placed on the calendar.

On motion by Senator Barron, by two-thirds vote CS for SB's 23-C and 24-C was made a Special and Continuing Order for immediate consideration.

By the Committee on Ways and Means and Senator Gordon (by request)—

CS for SB's 23-C and 24-C—A bill to be entitled An act relating to ad valorem taxation; amending s. 195.092, Florida

Statutes; providing authority for Property Appraisers to institute actions; providing judicial remedies to compel performance of Property Appraisers' duties; providing for initiation of suit by the department upon roll disapproval; specifying venue; providing for interim assessment rolls under specified circumstances; providing for confirmation of interim rolls as final rolls; providing intent; providing for review of circuit court orders by certiorari; amending s. 236.081(4)(a), Florida Statutes; providing for computation of required local effort under the Florida Education Finance Program; providing an effective date.

—was read the first time by title and SB's 23-C and 24-C were laid on the table.

On motion by Senator Gordon, by two-thirds vote CS for SB's 23-C and 24-C was read the second time by title.

Senator Dunn moved the following amendment which was adopted:

Amendment 1—On page 3, line 2, after "located" insert: or the county of residence of the Property Appraiser

Senator Maxwell moved the following amendment which was adopted:

Amendment 2—On page 6, between lines 2 and 3, insert: Section 3. Subsection (1) of section 236.25, Florida Statutes as amended by chapter 79-332, Laws of Florida, is amended to read:

236.25 District school tax.—

(1) Each school board desiring to participate in the state allocation of funds for current operation as prescribed by s. 236.081(6) shall levy no more than 8 mills of tax on the non-exempt assessed valuation for school purposes of the district, except that for fiscal year 1979-1980 the levy shall be no more than 6.75 mills, exclusive of millage voted under the provisions of ss. 9(b) and 12 of Art. VII of the State Constitution; provided, no district for the fiscal year 1980-1981 shall certify a total non-voted millage on the nonexempt tax roll that is in excess of 1.6 mills greater than the millage prescribed for the district required local effort.

(Renumber subsequent section.)

Senator Peterson moved the following amendment:

Amendment 3—On page 6, line 3, strike section 3 and insert:

Section 3. Section 193.1145, Florida Statutes, is created to read:

193.1145 Preparation of interim assessment rolls.—

(1) It is the intent of the Legislature that no undue restraint shall be placed on the ability of local government to finance its activities in a timely and orderly fashion, and, further, that just and uniform valuations for all parcels shall not be frustrated if the attainment of such valuations necessitates delaying a final determination of assessments beyond July 1. Toward these ends, the Legislature hereby provides a method for levying and collecting ad valorem taxes which shall be used if:

(a) The property appraiser has not submitted the assessment roll to the department on or before September 30; or

(b) All or part of the assessment roll of a county is disapproved pursuant to s. 193.114(6); or

(c) The court has ordered the preparation of a roll to be used as an interim roll pursuant to s. 195.092(6).

However, if it is determined by the court or the executive director that the delay in the final determination of assessments will not substantially impair the ability of any local government to finance its activities, these interim assessment roll provisions may be waived.

(2)(a) When one of the conditions listed under subsection (1) exists, the property appraiser shall prepare and extend taxes against an interim assessment roll meeting the provisions of s. 193.114(1), (2) and (3), except that:

1. The valuations shown thereon shall be those of the initial roll submitted to the department, in the event all or part of the assessment roll has been disapproved; or

2. The valuations shown thereon shall be the most recently determined valuations for real property assessed on the prior year's roll and current year valuations for new parcels, new construction and personal property, in the event no assessment roll has been submitted on or before September 30; or

3. The valuations shown thereon shall be those shown on the prior year's roll, in the event that more recent valuations are unavailable.

(b) The extension of taxes shall occur within 60 days of disapproval of all or part of the assessment roll, or by November 15, in the event that no assessment roll has been submitted on or before September 30.

(3) Upon authorization to prepare an interim assessment roll, the property appraiser shall so advise the taxing units within his jurisdiction. The units shall levy provisional millage rates based upon valuations shown on the interim assessment roll and shall certify said rates to the property appraiser.

(4) All provisions of law applicable to millage rates and limitations thereon shall apply to provisional millage rates, except as otherwise provided in this section.

(5) Upon extension, the property appraiser shall certify the interim assessment roll to the tax collector, and shall notify the tax collector and the clerk of the circuit court that such roll is provisional and that ultimate tax liability on the property is subject to a final determination. The tax collector and the clerk of the circuit court shall be responsible for posting notices to this effect in conspicuous places within their respective offices. The property appraiser shall insure that such notice appears conspicuously on the printed interim roll.

(6) The tax collector shall prepare and mail provisional tax bills to the taxpayers based upon interim assessments and provisional millage rates, which bill shall be subject to all provisions of law applicable to the collection and distribution of ad valorem taxes, except as otherwise provided in this section. These bills shall be clearly marked "provisional" and shall be accompanied by an explanation of the possibility of a supplemented tax bill or refund based upon the tax roll as finally approved, pursuant to subsection (7), and shall further explain that the total amount of taxes collected by each taxing unit shall not be increased when the roll is finally approved.

(7) Upon approval of the assessment roll by the executive director, and after certification of the assessment roll by the property appraisal adjustment board pursuant to s. 193.122(2), the property appraiser shall recompute each provisional millage rate of the taxing units within his jurisdiction such that the total taxes levied when applying each recomputed rate against the approved roll are equal to those of the corresponding provisional rate against the interim roll. Each recomputed rate shall be considered the official millage levy of the taxing unit for the tax year in question. The property appraiser shall notify each taxing unit as to the value of the recomputed or official millage rate.

(8)(a) Upon recomputation, the property appraiser shall extend taxes against the approved roll, and shall prepare a reconciliation between the interim and approved assessment rolls. The reconciliation shall show, for each parcel, provisional taxes levied, final taxes levied, and the difference thereof.

(b) The property appraiser shall certify said reconciliation to the tax collector, unless otherwise authorized pursuant to paragraph (e), which reconciliation shall contain sufficient information for the preparation of supplemental bills or refunds.

(c) Upon receipt of said reconciliation, the tax collector shall prepare and mail to the taxpayers either supplemental bills, due and collectible in the same manner as bills issued pursuant to chapter 197, or refunds in the form of county warrants. However, no bill shall be issued or considered due and owing, and no refund shall be authorized, if the amount thereof is less than \$25.00. Approval by the Department of Revenue shall not be required for refunds made pursuant to this section.

(d) In the event that the number of supplemental bills and refunds to be issued, exclusive of those not issued or authorized pursuant to paragraph (c) above, is less than ten percent of the number of non-exempt parcels on the final approved roll, no bill shall be considered due and owing and no refund shall be authorized.

(e) However, the court of competent jurisdiction, upon a determination that the amount to be supplementally billed and refunded is insufficient to warrant a separate billing or that the length of time until the next regular issuance of ad valorem tax bills is similarly insufficient, may authorize the tax collector to withhold issuance of supplemental bills and refunds until issuance of the next year's tax bills. At that time the amount due or the refund amount shall be added to or subtracted from the amount of current taxes due on each parcel, and current tax and prior year tax or refund shall be shown separately on the bill; or separate bills and statements of refund shall be issued.

(f) Any tax bill showing supplemental taxes due or a refund due, or any warrant issued as a refund shall be accompanied by an explanatory notice in substantially the following form:

**NOTICE OF SUPPLEMENTAL BILL
OR REFUND
OF PROPERTY TAXES**

Property taxes for _____(year)_____ were based upon a temporary assessment roll, to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for _____(year)_____ has been recomputed for each taxpayer. **BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT.**

However, if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively overassessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector's office.

(9) Any person objecting to an interim assessment placed on any property taxable to him may request an informal conference with the property appraiser, pursuant to s. 194.011(3), or may seek judicial review of the interim property assessment. However, petitions to the property appraisal adjustment board shall not be filed or heard with respect to interim assessments. All provisions of law applicable to objections to assessments shall apply to the final approved assessment roll.

(10)(a) Delinquent provisional taxes on real property shall not be subject to the delinquent tax provisions of chapter 197 until such time as the assessment roll is reconciled, supplemental bills are issued, and taxes on the property remain delinquent. Provided, however, that delinquent provisional taxes on real property shall accrue interest at an annual rate of 12 percent, computed in accordance with s. 197.0161. Interest accrued on provisional taxes shall be added to the taxes, interest, costs and charges due with respect to final taxes levied. When interest begins to accrue on delinquent provisional taxes, the property owner shall be given notice by registered mail.

(b) Delinquent provisional taxes on personal property shall be subject to all applicable provisions of chapter 197.

(11) A recomputation of millage rates under this section shall not reduce or increase the total of all revenues available from state or local sources to a school district or to a unit of local government as defined in part II of chapter 218. The Department of Education shall, for the purpose of ascertaining compliance with required local effort for a school district which has levied millage against an interim assessment roll, treat the interim roll as the approved final roll for the year in question. Notwithstanding the provisions of subsection (7), the provisional millage rates levied by a multi-county taxing authority against an interim roll shall not be recomputed, but shall be considered the official or final tax rate for the year in question, and the interim roll shall be considered the final roll for said taxing authorities.

(12) The property appraiser shall follow a reasonable and expeditious timetable in completing a roll in compliance with

the requirements of law. In the event of noncompliance the executive director may seek any judicial or administrative remedy available to him under law to secure such compliance.

(13) For the purpose of this section, the terms "roll," "assessment roll," and "interim assessment roll" shall mean the rolls for real, personal and centrally assessed property.

Section 4. Section 197.012, Florida Statutes, is amended to read:

197.012 When taxes due; discounts if paid before certain time.—All taxes shall be due and payable on November 1 of each year or as soon thereafter as the assessment roll, of which he shall give notice by publication, may come into the hands of the tax collector. The tax collector is hereby vested with the power, and it shall be his duty, to collect all taxes as shown on the tax roll, which taxes shall become delinquent on April 1 following the year in which they are assessed. On all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for early payment thereof shall be at the rate of 4 percent in the month of November and at any time within 30 days after the mailing of the original tax notice; 3 percent in the month of December; 2 percent in the following month of January; and 1 percent in the following month of February. The taxes paid in March shall be without discount. It shall also be his duty, and he is hereby vested with the power, to collect by sale of the tax liens on the real property and by seizure and sale of personal property, all taxes assessed on the roll and which are not paid prior to April 1 of the year following the year in which the taxes are assessed or within 30 days after the mailing of the original tax notice on the final assessment roll, whichever is later.

Section 5. Section 197.1025, Florida Statutes, is created to read:

197.1025 Delinquent taxes on late assessment rolls.—In the event the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed, all dates or time periods specified in this chapter relative to the collection of or administrative procedures regarding delinquent taxes shall be extended a like number of days.

Section 6. Subsections (1) and (8) of Section 193.011, Florida Statutes, as amended by Chapter 79-334, Laws of Florida, are amended to read:

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

(1) The present cash fair market value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of or financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, The property appraiser, for the purposes of such determination in determining fair market value, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

Section 7. Section 195.098, Florida Statutes, is hereby repealed.

Section 8. Item 5 of Section 1 of Chapter 79-212, Laws of Florida, is amended to read:

Section 2.

Item 5	Fiscal Year 1979-80	Fiscal Year 1980-81
Special Categories Assessment Administrative Review Commission From General Revenue Fund	\$5,000 0	\$5,000 0

Section 9. There is hereby created in the State Treasury under the Judicial Branch a trust fund designated as the "Assessment Review Trust Fund." The moneys deposited in the trust fund are for the purposes of funding additional positions and related expenses in the 2nd Judicial Circuit associated with county assessment reviews.

Section 10. A sum of \$126,254 is hereby transferred from the Property Assessment Loan Trust Fund under the Department of Revenue to the Assessment Review Trust Fund under the Judicial Branch.

Section 11. Upon certification of need by the Supreme Court pursuant to Article V, State Constitution, there is hereby appropriated 2 positions and \$126,254 from the Assessment Review Trust Fund and \$10,000 from the General Revenue Fund for January 1 through June 30, fiscal year 1979-80, and for fiscal year 1980-81 to the Judicial Branch for circuit courts to implement the provisions of Section 1.

Section 12. Paragraph (b) of subsection (1) of section 26-031, Florida Statutes, 1978 Supplement, are amended to read:

26.031 Judicial Circuits; number of judges, salaries.—

(1) The number of circuit judges in each circuit shall be as follows:

Judicial Circuit	Total
(b) Second	9 8

Section 13. If any provision of this act is held to be invalid or inoperative for any reason, it is the legislative intent that the invalidity shall not affect other provisions or applications thereof which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

Section 14. This act shall take effect upon becoming a law and, except where expressly provided otherwise, shall first apply to assessment rolls and taxes levied thereon for the year 1980 and each year thereafter.

Senator Anderson moved the following amendment to Amendment 3 which was adopted:

Amendment 3A—On page 9, line C-17, strike all of section 6 and renumber subsequent sections

Senator Peterson moved the following amendment to Amendment 3 which was adopted:

Amendment 3B—On page 12, line 13, after the word "thereafter" insert: except that section 2 shall take effect July 1, 1980.

Amendment 3 as amended failed.

Senator Maxwell moved the following amendment which was adopted:

Amendment 4—On page 1 in title, line 16, after the semicolon insert: amending s. 236.25(1), Florida Statutes; providing a millage limitation for the district school boards for 1980-1981;

On motion by Senator Peterson, by two-thirds vote CS for SB's 23-C and 24-C as amended was read the third time by title and failed to pass. The vote was:

Yeas—16

Mr. President	Dunn	Holloway	Thomas
Anderson	Gorman	Maxwell	Trask
Barron	Hair	Peterson	Vogt
Childers, W. D.	Henderson	Stuart	Winn

Nays—19

Carlucci	Jenne	Poole	Steinberg
Childers, D.	Johnston	Scarborough	Toblissen
Fechtler	MacKay	Scott	Ware
Grizzle	McClain	Skinner	Williamson
Hill	McKnight	Spicola	

On motion by Senator Johnston, the Senate reconsidered the vote by which CS for SB's 23-C and 24-C failed.

Senator MacKay moved that the Senate reconsider the vote by which CS for SB's 23-C and 24-C was read the third time by title. The motion failed. The vote was:

Yeas—18

Mr. President	Fechtcl	MacKay	Steinberg
Anderson	Frank	McKnight	Stuart
Carlucci	Hair	Myers	Tobiassen
Chamberlin	Henderson	Scarborough	
Childers, D.	Johnston	Spicola	

Nays—21

Barron	Hill	Poole	Ware
Childers, W. D.	Holloway	Scott	Williamson
Dunn	Jenne	Skinner	Winn
Gordon	Maxwell	Thomas	
Gorman	McClain	Trask	
Grizzle	Peterson	Vogt	

CS for SB's 23-C and 24-C as amended was read by title, passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—21

Mr. President	Gorman	Maxwell	Trask
Anderson	Hair	Myers	Vogt
Barron	Henderson	Peterson	Winn
Childers, D.	Hill	Skinner	
Childers, W. D.	Holloway	Stuart	
Dunn	Johnston	Thomas	

Nays—18

Carlucci	Grizzle	Poole	Tobiassen
Chamberlin	Jenne	Scarborough	Ware
Fechtcl	MacKay	Scott	Williamson
Frank	McClain	Spicola	
Gordon	McKnight	Steinberg	

ENROLLING REPORTS

SB 19-C has been enrolled, signed by the required Constitutional Officers and presented to the Governor on December 3, 1979.

Joe Brown, Secretary

SCR 27-C has been enrolled, signed by the required Constitutional Officers and filed with the Secretary of State on December 3, 1979.

Joe Brown, Secretary

CORRECTION AND APPROVAL OF JOURNAL

The Journal of November 30 was corrected and approved.

On motion by Senator Barron, the Senate adjourned at 6:23 p.m. to convene upon call of the President, no earlier than 9:00 a.m., Tuesday, December 4.