

MEMORANDUM:

TO: Local Government Officials and County Property Appraisers
FROM: James McAdams, Director Property Tax Oversight
SUBJ: Draft Revised Notice of Proposed Property Taxes
DATE: October 9, 2009

The 2009 Legislature enacted legislation requiring substantial changes to the Notice of Proposed Taxes (Form DR-474) mailed to every property owner each August. These changes take effect for the Notice to be mailed in August 2010. The website below links to a draft revision of Form DR-474 based on the new legislation.

The Notice of Proposed Taxes provides information from taxing authorities on their proposed property tax levies, including the date and time of their preliminary tax and budget hearings, and from the property appraiser on the market and taxable values of the property. The new legislation, HB 701 (Chapter 2009-165, L.O.F.) revises the form by adding information on reductions to assessed value and exemptions, especially those that apply to some, but not all, taxing authorities. The proposed millage rate and the previous year's adjusted (no budget increase) millage rate are added to the form.

The proposed revision to the Notice of Proposed Property Taxes is on the Department's website at: <http://dor.myflorida.com/dor/property/trimmax.html>. An example of a completed form is also included. This draft form is available as part of the Department's rule development process for adopting a revised Form DR-474 for use in 2010.

Comments and suggestions are requested by Friday, October 30, 2009. Please address these comments and suggestions and any questions you may have to DORPTO@dor.state.fl.us.