

1 A bill to be entitled

2 An act relating to value adjustment board proceedings;
3 amending s. 194.011, F.S.; requiring the clerk of the
4 value adjustment board to have available and
5 distribute specified forms; authorizing the owner of
6 multiple items of tangible personal property to file a
7 joint petition with the value adjustment board under
8 certain circumstances; requiring the property
9 appraiser to include the property record card in an
10 evidence list for a value adjustment board hearing
11 under certain circumstances; authorizing an
12 individual, agent, or legal entity that obtains
13 written authorization to become an agent of the
14 taxpayer for the purpose of obtaining personal
15 jurisdiction over the taxpayer for value adjustment
16 board proceedings; amending s. 194.032, F.S.; revising
17 the procedure and requirements for a petitioner to
18 reschedule a hearing; authorizing the value adjustment
19 board or the board's designee to deny a request to
20 reschedule a value adjustment board hearing under
21 certain circumstances; authorizing petitioners to
22 notify the clerk and leave if a hearing does not
23 commence within a specified period; providing an
24 effective date.

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

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Section 1. Paragraphs (a), (f), and (g) of subsection (3) and paragraph (b) of subsection (4) of section 194.011, Florida Statutes, are amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:

(a) The clerk of the value adjustment board and the property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(f) An owner of contiguous, undeveloped parcels, or an owner of multiple items of tangible personal property, may file with the value adjustment board a single joint petition if the property appraiser determines such parcels or items of tangible personal property to be ~~are~~ substantially similar in nature.

(g) An ~~the~~ individual, agent, or legal entity may become ~~that signs the petition becomes~~ an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for all ~~the entire~~ value adjustment board

53 proceedings, including any appeals of a board decision by the
54 property appraiser pursuant to s. 194.036, if the taxpayer
55 provides written authorization to the individual, agent, or
56 legal entity.

57 (4)

58 (b) No later than 7 days before the hearing, if the
59 petitioner has provided the information required under paragraph
60 (a), and if requested in writing by the petitioner, the property
61 appraiser shall provide to the petitioner a list of evidence to
62 be presented at the hearing, together with copies of all
63 documentation to be considered by the value adjustment board and
64 a summary of evidence to be presented by witnesses. The evidence
65 list must contain the property appraiser's property record card
66 ~~if provided by the clerk~~. Failure of the property appraiser to
67 timely comply with the requirements of this paragraph shall
68 result in a rescheduling of the hearing.

69 Section 2. Subsection (2) of section 194.032, Florida
70 Statutes, is amended to read:

71 194.032 Hearing purposes; timetable.—

72 (2) (a) The clerk of the governing body of the county shall
73 prepare a schedule of appearances before the board based on
74 petitions timely filed with him or her. The clerk shall notify
75 each petitioner of the scheduled time of his or her appearance
76 at least 25 calendar days before the day of the scheduled
77 appearance. The notice must indicate whether the petition has
78 been scheduled to be heard at a particular time or during a

79 block of time. If the petition has been scheduled to be heard
80 within a block of time, the beginning and ending of that block
81 of time must be indicated on the notice; ~~however, as provided in~~
82 ~~paragraph (b), a petitioner may not be required to wait for more~~
83 ~~than a reasonable time, not to exceed 2 hours, after the~~
84 ~~beginning of the block of time.~~ If the petitioner checked the
85 appropriate box on the petition form to request a copy of the
86 property record card containing relevant information used in
87 computing the current assessment, the property appraiser must
88 provide the copy to the petitioner upon receipt of the petition
89 from the clerk regardless of whether the petitioner initiates
90 evidence exchange, unless the property record card is available
91 online from the property appraiser.

92 (b) Subject to the provisions of paragraph (c), upon
93 receipt of the notice indicating the scheduled time of his or
94 her value adjustment board hearing, the petitioner may
95 reschedule the hearing ~~a single time~~ by submitting to the clerk
96 a written request to the clerk to reschedule, at least 5
97 calendar days before the day of the originally scheduled
98 hearing. A petitioner may submit a request to reschedule a
99 hearing less than 5 calendar days before the scheduled hearing
100 only for good cause in the event of an emergency. Such a request
101 shall be submitted to the clerk and shall include evidence
102 supporting the good cause. The clerk shall forward the request
103 to the board or the board's designee, which may be the clerk,
104 private counsel to the board, or a special magistrate. If the

105 board or the board's designee determines that good cause does
106 not exist to reschedule the hearing, the request shall be denied
107 and the board may proceed with the hearing as scheduled. If the
108 board or the board's designee determines that good cause exists
109 to reschedule the hearing, the request shall be granted.

110 (c) A request to reschedule a hearing by the petitioner
111 may be denied by the board or the board's designee if the
112 hearing has twice previously been rescheduled at the request of
113 the petitioner.

114 (d) ~~(b)~~ A petitioner may not be required to wait for more
115 than a reasonable time, not to exceed 2 hours, after the
116 scheduled time for the hearing to commence. If the hearing is
117 not commenced within 2 hours after the scheduled time ~~that time,~~
118 the petitioner may inform the clerk ~~chairperson of the meeting~~
119 that he or she intends to leave. If the petitioner leaves, the
120 clerk shall reschedule the hearing, and the rescheduling is not
121 considered to be a request to reschedule as provided in
122 paragraph (b) ~~(a)~~.

123 (e) ~~(c)~~ Failure on three occasions with respect to any
124 single tax year to convene at the scheduled time of meetings of
125 the board is grounds for removal from office by the Governor for
126 neglect of duties.

127 Section 3. This act shall take effect July 1, 2014.