

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 129.03, F.S.; revising the information required to be
4 included on summaries of adopted tentative budgets;
5 authorizing a summary statement to be published more
6 than once in specified locations; amending s.
7 192.0105, F.S.; conforming provisions to changes made
8 by the act; amending s. 193.073, F.S.; establishing
9 procedures for the revision of an erroneous or
10 incomplete personal property tax return; amending s.
11 193.122, F.S.; establishing deadlines for value
12 adjustment boards to complete final assessment roll
13 certifications; providing exceptions; providing
14 applicability; amending s. 193.155, F.S.; providing
15 timeframes in which taxpayers may appeal to the value
16 adjustment board the application of the assessment
17 limitation on homestead property; amending ss.
18 193.1554 and 193.1555, F.S.; providing timeframes in
19 which taxpayers may appeal the application of the
20 assessment limitation on certain property to the value
21 adjustment board; authorizing the waiver of penalties
22 and interest under certain circumstances; allowing
23 certain taxpayers to pay taxes, penalties, and
24 interest within a specified period to avoid the filing
25 of a lien; amending s. 194.011, F.S.; revising the
26 procedures for filing petitions to the value

27 adjustment board; revising the procedures used during
28 a value adjustment board hearing; revising the
29 documentation required to be on evidence lists during
30 value adjustment board hearings; specifying the period
31 during which certain evidence remains confidential;
32 amending s. 194.014, F.S.; revising the interest rate
33 upon which certain unpaid and overpaid ad valorem
34 taxes accrue; defining the term "bank prime loan
35 rate"; amending s. 194.015, F.S.; revising procedures
36 for appointment to a value adjustment board; amending
37 s. 194.032, F.S.; revising requirements for the
38 provision of property record cards to a petitioner;
39 requiring the petitioner or property appraiser to show
40 good cause to reschedule a hearing related to an
41 assessment; defining the term "good cause"; requiring
42 value adjustment boards to address issues concerning
43 assessment rolls by a time certain; providing an
44 exception; amending s. 194.034, F.S.; revising the
45 authorization required for various entities that may
46 represent a taxpayer before the value adjustment
47 board; prohibiting a taxpayer from contesting an
48 assessment unless the return was timely filed;
49 defining the term "timely filed"; revising provisions
50 relating to findings of fact; amending s. 194.035,
51 F.S.; specifying that certain petitions must be heard
52 by an attorney special magistrate; prohibiting

53 consideration of assessment reductions recommended in
54 previous hearings by special magistrates when
55 appointing a special magistrate; amending s. 1011.62,
56 F.S.; revising dates for purposes of computing each
57 school district's required local effort; repealing
58 certain rules adopted by the Department of Revenue;
59 providing a finding of important state interest;
60 providing effective dates.

61
62 Be It Enacted by the Legislature of the State of Florida:

63
64 Section 1. Effective October 1, 2016, paragraph (b) of
65 subsection (3) of section 129.03, Florida Statutes, is amended
66 to read:

67 129.03 Preparation and adoption of budget.—

68 (3) The county budget officer, after tentatively
69 ascertaining the proposed fiscal policies of the board for the
70 next fiscal year, shall prepare and present to the board a
71 tentative budget for the next fiscal year for each of the funds
72 provided in this chapter, including all estimated receipts,
73 taxes to be levied, and balances expected to be brought forward
74 and all estimated expenditures, reserves, and balances to be
75 carried over at the end of the year.

76 (b) Upon receipt of the tentative budgets and completion
77 of any revisions, the board shall prepare a statement
78 summarizing all of the adopted tentative budgets. The summary

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

96 Section 2. Paragraph (f) of subsection (2) of section
97 192.0105, Florida Statutes, is amended to read:

98 192.0105 Taxpayer rights.—There is created a Florida
99 Taxpayer's Bill of Rights for property taxes and assessments to
100 guarantee that the rights, privacy, and property of the
101 taxpayers of this state are adequately safeguarded and protected
102 during tax levy, assessment, collection, and enforcement
103 processes administered under the revenue laws of this state. The
104 Taxpayer's Bill of Rights compiles, in one document, brief but

105 comprehensive statements that summarize the rights and
 106 obligations of the property appraisers, tax collectors, clerks
 107 of the court, local governing boards, the Department of Revenue,
 108 and taxpayers. Additional rights afforded to payors of taxes and
 109 assessments imposed under the revenue laws of this state are
 110 provided in s. 213.015. The rights afforded taxpayers to assure
 111 that their privacy and property are safeguarded and protected
 112 during tax levy, assessment, and collection are available only
 113 insofar as they are implemented in other parts of the Florida
 114 Statutes or rules of the Department of Revenue. The rights so
 115 guaranteed to state taxpayers in the Florida Statutes and the
 116 departmental rules include:

117 (2) THE RIGHT TO DUE PROCESS.—

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

126 Section 3. Subsection (1) of section 193.073, Florida
 127 Statutes, is amended to read:

128 193.073 Erroneous returns; estimate of assessment when no
 129 return filed.—

130 (1) (a) Upon discovery that an erroneous or incomplete

131 statement of personal property has been filed by a taxpayer or
 132 that all the property of a taxpayer has not been returned for
 133 taxation, the property appraiser shall mail a notice informing
 134 the taxpayer that an erroneous or incomplete statement of
 135 personal property has been filed. Such notice shall be mailed at
 136 any time before the mailing of the notice required in s.
 137 200.069. The taxpayer has 30 days after the date the notice is
 138 mailed to provide the property appraiser with a complete return
 139 listing all property for taxation. ~~proceed as follows:~~

140 (b)~~(a)~~ If the property is personal property and is
 141 discovered before April 1, the property appraiser shall make an
 142 assessment in triplicate. After attaching the affidavit and
 143 warrant required by law, the property appraiser shall dispose of
 144 the additional assessment roll in the same manner as provided by
 145 law.

146 (c)~~(b)~~ If the property is personal property and is
 147 discovered on or after April 1, or is real property discovered
 148 at any time, the property shall be added to the assessment roll
 149 then in preparation.

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

152 193.122 Certificates of value adjustment board and
 153 property appraiser; extensions on the assessment rolls.—

154 (1) The value adjustment board shall certify each
 155 assessment roll upon order of the board of county commissioners
 156 pursuant to s. 197.323, if applicable, and again after all

157 hearings required by s. 194.032 have been held. These
 158 certificates shall be attached to each roll as required by the
 159 Department of Revenue. Notwithstanding an extension of the roll
 160 by the board of county commissioners pursuant to s. 197.323, the
 161 value adjustment board must complete all hearings required by s.
 162 194.032 and certify the assessment roll to the property
 163 appraiser by June 1 following the tax year in which the
 164 assessments were made. The June 1 requirement shall be extended
 165 until December 1 in each year in which the number of petitions
 166 filed increased by more than 10 percent over the previous year.

167 Section 5. The amendments made by this act to ss. 193.122
 168 and 194.032(4), Florida Statutes, first apply beginning with the
 169 2018 tax roll.

170 Section 6. Subsection (11) is added to section 193.155,
 171 Florida Statutes, to read:

172 193.155 Homestead assessments.— Homestead property shall
 173 be assessed at just value as of January 1, 1994. Property
 174 receiving the homestead exemption after January 1, 1994, shall
 175 be assessed at just value as of January 1 of the year in which
 176 the property receives the exemption unless the provisions of
 177 subsection (8) apply.

178 (11) A taxpayer may appeal the implementation of the
 179 property assessment limitation on his or her property for the
 180 current tax year by filing a petition with the value adjustment
 181 board within 25 days after the mailing of the assessment notice
 182 under s. 194.011(1).

183 Section 7. Subsection (10) of section 193.1554, Florida
 184 Statutes, is amended, and subsection (11) is added to that
 185 section, to read:

186 193.1554 Assessment of nonhomestead residential property.—

187 (10) If the property appraiser determines that for any
 188 year or years within the prior 10 years a person or entity who
 189 was not entitled to the property assessment limitation granted
 190 under this section was granted the property assessment
 191 limitation, the property appraiser making such determination
 192 shall record in the public records of the county a notice of tax
 193 lien against any property owned by that person or entity in the
 194 county, and such property must be identified in the notice of
 195 tax lien. Such property that is situated in this state is
 196 subject to the unpaid taxes, plus a penalty of 50 percent of the
 197 unpaid taxes for each year and 15 percent interest per annum.
 198 Before a tax lien may be filed, the person or entity must be
 199 notified and given 30 days to pay the taxes and any applicable
 200 penalties and interest. If the property appraiser improperly
 201 grants a property assessment limitation as a result of a
 202 clerical mistake or an omission, the person or entity improperly
 203 receiving the property assessment limitation may not be assessed
 204 a penalty or interest.

205 (11) A taxpayer may appeal the implementation of the
 206 property assessment limitation on his or her property for the
 207 current tax year by filing a petition with the value adjustment
 208 board within 25 days after the mailing of the notice under s.

209 | 194.011(1).

210 | Section 8. Subsection (10) of section 193.1555, Florida
 211 | Statutes, is amended, and subsection (11) is added to that
 212 | section, to read:

213 | 193.1555 Assessment of certain residential and
 214 | nonresidential real property.—

215 | (10) If the property appraiser determines that for any
 216 | year or years within the prior 10 years a person or entity who
 217 | was not entitled to the property assessment limitation granted
 218 | under this section was granted the property assessment
 219 | limitation, the property appraiser making such determination
 220 | shall record in the public records of the county a notice of tax
 221 | lien against any property owned by that person or entity in the
 222 | county, and such property must be identified in the notice of
 223 | tax lien. Such property that is situated in this state is
 224 | subject to the unpaid taxes, plus a penalty of 50 percent of the
 225 | unpaid taxes for each year and 15 percent interest per annum.
 226 | Before a lien may be filed, the person or entity must be
 227 | notified and given 30 days to pay the taxes and any applicable
 228 | penalties and interest. If the property appraiser improperly
 229 | grants a property assessment limitation as a result of a
 230 | clerical mistake or an omission, the person or entity improperly
 231 | receiving the property assessment limitation may not be assessed
 232 | a penalty or interest.

233 | (11) A taxpayer may appeal the implementation of the
 234 | property assessment limitation on his or her property for the

235 current tax year by filing a petition with the value adjustment
236 board within 25 days after the mailing of the notice under s.
237 194.011(1).

238 Section 9. Subsections (3) and (4) of section 194.011,
239 Florida Statutes, are amended to read:

240 194.011 Assessment notice; objections to assessments.—

241 (3) A petition to the value adjustment board must be in
242 substantially the form prescribed by the department.
243 Notwithstanding s. 195.022, a county officer may not refuse to
244 accept a form provided by the department for this purpose if the
245 taxpayer chooses to use it. A petition to the value adjustment
246 board must be signed by the taxpayer or be accompanied at the
247 time of filing by the taxpayer's written authorization or power
248 of attorney, unless the person filing the petition is listed in
249 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
250 petition with a value adjustment board without the taxpayer's
251 signature or written authorization by certifying under penalty
252 of perjury that he or she has authorization to file the petition
253 on behalf of the taxpayer. If a taxpayer notifies the value
254 adjustment board that a petition has been filed for the
255 taxpayer's property without his or her consent, the value
256 adjustment board may require the person filing the petition to
257 provide written authorization from the taxpayer authorizing the
258 person to proceed with the appeal before a hearing is held. If
259 the value adjustment board finds that a person listed in s.
260 194.034(1) (a) willfully and knowingly filed a petition that was

261 not authorized by the taxpayer, the value adjustment board shall
262 require such person to provide the taxpayer's written
263 authorization for representation to the value adjustment board
264 clerk before any petition filed by that person is heard, for 1
265 year after imposition of such requirement by the value
266 adjustment board. A power of attorney or written authorization
267 is valid for 1 tax year, and a new power of attorney or written
268 authorization by the taxpayer is required for each subsequent
269 tax year. A petition shall also describe the property by parcel
270 number and shall be filed as follows:

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

276 (b) The completed petition shall be filed with the clerk
277 of the value adjustment board of the county, who shall
278 acknowledge receipt thereof and promptly furnish a copy thereof
279 to the property appraiser.

280 (c) The petition shall state the approximate time
281 anticipated by the taxpayer to present and argue his or her
282 petition before the board.

283 (d) The petition may be filed, as to valuation issues, at
284 any time during the taxable year on or before the 25th day
285 following the mailing of notice by the property appraiser as
286 provided in subsection (1). With respect to an issue involving

287 the denial of an exemption, an agricultural or high-water
288 recharge classification application, an application for
289 classification as historic property used for commercial or
290 certain nonprofit purposes, or a deferral, the petition must be
291 filed at any time during the taxable year on or before the 30th
292 day following the mailing of the notice by the property
293 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
294 or s. 196.193 or notice by the tax collector under s. 197.2425.

295 (e) A condominium association, cooperative association, or
296 any homeowners' association as defined in s. 723.075, with
297 approval of its board of administration or directors, may file
298 with the value adjustment board a single joint petition on
299 behalf of any association members who own parcels of property
300 which the property appraiser determines are substantially
301 similar with respect to location, proximity to amenities, number
302 of rooms, living area, and condition. The condominium
303 association, cooperative association, or homeowners' association
304 as defined in s. 723.075 shall provide the unit owners with
305 notice of its intent to petition the value adjustment board and
306 shall provide at least 20 days for a unit owner to elect, in
307 writing, that his or her unit not be included in the petition.

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

312 (g) An owner of multiple tangible personal property

313 accounts may file with the value adjustment board a single joint
314 petition if the property appraiser determines that the tangible
315 personal property accounts are substantially similar in nature.

316 (h) The individual, agent, or legal entity that signs the
317 petition becomes an agent of the taxpayer for the purpose of
318 serving process to obtain personal jurisdiction over the
319 taxpayer for the entire value adjustment board proceedings,
320 including any appeals of a board decision by the property
321 appraiser pursuant to s. 194.036. This paragraph does not
322 authorize the individual, agent, or legal entity to receive or
323 access the taxpayer's confidential information without written
324 authorization from the taxpayer.

325 (4) (a) At least 15 days before the hearing, the petitioner
326 shall provide to the property appraiser a list of evidence to be
327 presented at the hearing, together with copies of all
328 documentation to be considered by the value adjustment board and
329 a summary of evidence to be presented by witnesses.

330 (b) No later than 7 days before the hearing, if the
331 petitioner has provided the information required under paragraph
332 (a), and if requested in writing by the petitioner, the property
333 appraiser shall provide to the petitioner a list of evidence to
334 be presented at the hearing, together with copies of all
335 documentation to be considered by the value adjustment board and
336 a summary of evidence to be presented by witnesses. The evidence
337 list must contain the property appraiser's property record card
338 for the property that is the subject of the petition as well as

339 the property record cards for any comparable properties listed
340 as evidence, unless the property record cards are available
341 online from the property appraiser. If the petitioner's property
342 record card or the comparable property record cards listed as
343 evidence are available online from the property appraiser, the
344 property appraiser must notify the petitioner of the cards that
345 are available online but is not required to provide such card or
346 cards. The property appraiser must redact any confidential
347 information contained on any property record card before it is
348 submitted to the petitioner.

349 (c) Evidence that is confidential under law remains
350 confidential until it is submitted to the value adjustment board
351 for consideration and admission into the record. ~~Failure of the~~
352 ~~property appraiser to timely comply with the requirements of~~
353 ~~this paragraph shall result in a rescheduling of the hearing.~~

354 Section 10. Subsection (2) of section 194.014, Florida
355 Statutes, is amended to read:

356 194.014 Partial payment of ad valorem taxes; proceedings
357 before value adjustment board.—

358 (2) If the value adjustment board or the property
359 appraiser determines that the petitioner owes ad valorem taxes
360 in excess of the amount paid, the unpaid amount accrues interest
361 at an annual percentage rate equal to the bank prime loan rate
362 on July 1, or the first business day thereafter if July 1 is a
363 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~
364 percent per year, beginning on from the date the taxes became

365 delinquent pursuant to s. 197.333 until the unpaid amount is
366 paid. If the value adjustment board or the property appraiser
367 determines that a refund is due, the overpaid amount accrues
368 interest at an annual percentage rate equal to the bank prime
369 loan rate on July 1, or the first business day thereafter if
370 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~
371 ~~rate of 12 percent per year,~~ beginning on ~~from~~ the date the
372 taxes became delinquent pursuant to s. 197.333 until a refund is
373 paid. Interest does not accrue on amounts paid in excess of 100
374 percent of the current taxes due as provided on the tax notice
375 issued pursuant to s. 197.322. For purposes of this subsection,
376 the term "bank prime loan rate" means the average predominant
377 prime rate quoted by commercial banks to large businesses as
378 determined by the Board of Governors of the Federal Reserve
379 System.

380 Section 11. Effective July 1, 2017, section 194.015,
381 Florida Statutes, is amended to read:

382 194.015 Value adjustment board.—~~Each county shall have~~
383 ~~There is hereby created a value adjustment board~~ consisting for
384 ~~each county, which shall consist of~~ one member ~~two members~~ of
385 the governing body of the county as elected from the membership
386 of the board of that ~~said~~ governing body, ~~one of whom shall be~~
387 ~~elected chairperson,~~ and one member of the school board as
388 elected from the membership of the school board, and three ~~two~~
389 citizen members, two ~~one~~ of whom shall be appointed by the
390 governing body of the county and must own homestead property

391 within the county and one of whom shall ~~must~~ be appointed by the
392 school board and must own a business occupying commercial space
393 located within the school district. The board shall elect one of
394 its members to serve as chair. A citizen member may not be a
395 member or an employee of any taxing authority⁷ and may not be a
396 person who represents property owners in any administrative or
397 judicial review of property taxes. ~~The members of the board may~~
398 ~~be temporarily replaced by other members of the respective~~
399 ~~boards on appointment by their respective chairpersons.~~ Any
400 three members shall constitute a quorum of the board, except
401 that each quorum must include at least one member of the said
402 governing board, at least one member of the school board, and at
403 least one citizen member. A ~~and no~~ meeting of the board shall
404 not take place unless a quorum is present. Members of the board
405 may receive such per diem compensation as is allowed by law for
406 state employees ~~if both bodies elect to allow such compensation.~~
407 The clerk of the governing body of the county shall be the clerk
408 of the value adjustment board. The board shall appoint private
409 counsel who has practiced law for over 5 years and who shall
410 receive such compensation as may be established by the board.
411 The private counsel may not represent the property appraiser,
412 the tax collector, any taxing authority, or any property owner
413 in any administrative or judicial review of property taxes. A ~~No~~
414 meeting of the board shall not take place unless counsel to the
415 board is present. Two-fifths of the expenses of the board shall
416 be borne by the district school board and three-fifths by the

417 district county commission.

418 Section 12. Paragraph (a) of subsection (2) of section
419 194.032, Florida Statutes, is amended, and subsection (4) is
420 added to that section, to read:

421 194.032 Hearing purposes; timetable.—

422 (2) (a) The clerk of the governing body of the county shall
423 prepare a schedule of appearances before the board based on
424 petitions timely filed with him or her. The clerk shall notify
425 each petitioner of the scheduled time of his or her appearance
426 at least 25 calendar days before the day of the scheduled
427 appearance. The notice must indicate whether the petition has
428 been scheduled to be heard at a particular time or during a
429 block of time. If the petition has been scheduled to be heard
430 within a block of time, the beginning and ending of that block
431 of time must be indicated on the notice; however, as provided in
432 paragraph (b), a petitioner may not be required to wait for more
433 than a reasonable time, not to exceed 2 hours, after the
434 beginning of the block of time. ~~If the petitioner checked the~~
435 ~~appropriate box on the petition form to request a copy of the~~
436 ~~property record card containing relevant information used in~~
437 ~~computing the current assessment,~~ The property appraiser must
438 provide a the copy of the property record card containing
439 information relevant to the computation of the current
440 assessment, with confidential information redacted, to the
441 petitioner upon receipt of the petition from the clerk
442 regardless of whether the petitioner initiates evidence

443 exchange, unless the property record card is available online
444 from the property appraiser, in which case the property
445 appraiser must notify the petitioner that the property record
446 card is available online. ~~Upon receipt of the notice,~~ The
447 petitioner and the property appraiser may each reschedule the
448 hearing a single time for good cause ~~by submitting to the clerk~~
449 ~~a written request to reschedule,~~ at least 5 calendar days before
450 ~~the day of the originally scheduled hearing.~~ As used in this
451 paragraph, the term "good cause" means circumstances beyond the
452 control of the person seeking to reschedule the hearing that
453 reasonably prevent the party from having adequate representation
454 at the hearing. Good cause includes, but is not limited to, the
455 failure by the property appraiser's office to comply with
456 statutory evidence exchange deadlines. If the hearing is
457 rescheduled by the petitioner or the property appraiser, the
458 clerk shall notify the petitioner of the rescheduled time of his
459 or her appearance at least 15 calendar days before the day of
460 the rescheduled appearance, unless this notice is waived by both
461 parties.

462 (4) The board must hear all petitions, complaints,
463 appeals, and disputes and must submit the certified assessment
464 roll as required under s. 193.122 to the property appraiser each
465 year by June 1 of the tax year following the assessment date.
466 The June 1 requirement shall be extended until December 1 in
467 each year in which the number of petitions filed increased by
468 more than 10 percent over the previous year.

469 Section 13. Subsections (1) and (2) of section 194.034,
470 Florida Statutes, are amended to read:

471 194.034 Hearing procedures; rules.—

472 (1) (a) Petitioners before the board may be represented by
473 an employee of the taxpayer or an affiliated entity, an attorney
474 who is a member of The Florida Bar, a real estate appraiser
475 licensed under chapter 475, a real estate broker licensed under
476 chapter 475, or a certified public accountant licensed under
477 chapter 473, retained by the taxpayer. Such person may ~~or agent~~
478 and present testimony and other evidence.

479 (b) A petitioner before the board may also be represented
480 by a person with a power of attorney to act on the taxpayer's
481 behalf pursuant to part II of chapter 709. Such person may
482 present testimony and other evidence. The Department of Revenue
483 shall adopt a form that meets the requirements of part II of
484 chapter 709 and authorizes a person to represent a taxpayer for
485 a single petition in a single tax year. A petitioner is not
486 required to use the department's form to grant the power of
487 attorney.

488 (c) A petitioner before the board may also be represented
489 by a person with written authorization to act on the taxpayer's
490 behalf, for which such person receives no compensation. Such
491 person may present testimony and other evidence. The Department
492 of Revenue shall adopt a form that authorizes an uncompensated
493 person to represent a taxpayer for a single petition in a single
494 tax year. A petitioner is not required to use the department's

495 form to grant the authorization.

496 (d) The property appraiser or his or her authorized
 497 representatives may be represented by an attorney in defending
 498 the property appraiser's assessment or opposing an exemption and
 499 may present testimony and other evidence.

500 (e) The property appraiser, each petitioner, and all
 501 witnesses shall be required, upon the request of either party,
 502 to testify under oath as administered by the chair ~~chairperson~~
 503 of the board. Hearings shall be conducted in the manner
 504 prescribed by rules of the department, which rules shall include
 505 the right of cross-examination of any witness.

506 (f) ~~(b)~~ Nothing herein shall preclude an aggrieved taxpayer
 507 from contesting his or her assessment in the manner provided by
 508 s. 194.171, regardless of whether ~~or not~~ he or she has initiated
 509 an action pursuant to s. 194.011.

510 (g) ~~(e)~~ The rules shall provide that no evidence shall be
 511 considered by the board except when presented during the time
 512 scheduled for the petitioner's hearing or at a time when the
 513 petitioner has been given reasonable notice; that a verbatim
 514 record of the proceedings shall be made, and proof of any
 515 documentary evidence presented shall be preserved and made
 516 available to the Department of Revenue, if requested; and that
 517 further judicial proceedings shall be as provided in s. 194.036.

518 (h) ~~(d)~~ Notwithstanding the provisions of this subsection,
 519 a ~~no~~ petitioner may not present for consideration, and ~~nor may~~ a
 520 board or special magistrate may not accept for consideration,

521 testimony or other evidentiary materials that were requested of
522 the petitioner in writing by the property appraiser of which the
523 petitioner had knowledge but ~~and~~ denied to the property
524 appraiser.

525 (i) ~~(e)~~ Chapter 120 does not apply to hearings of the value
526 adjustment board.

527 (j) ~~(f)~~ An assessment may not be contested unless ~~until~~ a
528 return as required by s. 193.052 was timely ~~has been~~ filed. For
529 purposes of this paragraph, the term "timely filed" means filed
530 by the deadline established in s. 193.062 or before the
531 expiration of any extension granted under s. 193.063. If notice
532 is mailed pursuant to s. 193.073(1)(a), a complete return must
533 be submitted under s. 193.073(1)(a) for the assessment to be
534 contested.

535 (2) In each case, except if the complaint is withdrawn by
536 the petitioner or if the complaint is acknowledged as correct by
537 the property appraiser, the value adjustment board shall render
538 a written decision. All such decisions shall be issued within 20
539 calendar days after the last day the board is in session under
540 s. 194.032. The decision of the board must contain findings of
541 fact and conclusions of law and must include reasons for
542 upholding or overturning the determination of the property
543 appraiser. Findings of fact must be based on admitted evidence
544 or a lack thereof. If a special magistrate has been appointed,
545 the recommendations of the special magistrate shall be
546 considered by the board. The clerk, upon issuance of a decision,

547 shall, on a form provided by the Department of Revenue, notify
548 each taxpayer and the property appraiser of the decision of the
549 board. This notification shall be by first-class mail or by
550 electronic means if selected by the taxpayer on the originally
551 filed petition. If requested by the Department of Revenue, the
552 clerk shall provide to the department a copy of the decision or
553 information relating to the tax impact of the findings and
554 results of the board as described in s. 194.037 in the manner
555 and form requested.

556 Section 14. Subsection (1) of section 194.035, Florida
557 Statutes, is amended to read:

558 194.035 Special magistrates; property evaluators.—

559 (1) In counties having a population of more than 75,000,
560 the board shall appoint special magistrates for the purpose of
561 taking testimony and making recommendations to the board, which
562 recommendations the board may act upon without further hearing.
563 These special magistrates may not be elected or appointed
564 officials or employees of the county but shall be selected from
565 a list of those qualified individuals who are willing to serve
566 as special magistrates. Employees and elected or appointed
567 officials of a taxing jurisdiction or of the state may not serve
568 as special magistrates. The clerk of the board shall annually
569 notify such individuals or their professional associations to
570 make known to them that opportunities to serve as special
571 magistrates exist. The Department of Revenue shall provide a
572 list of qualified special magistrates to any county with a

573 population of 75,000 or less. Subject to appropriation, the
574 department shall reimburse counties with a population of 75,000
575 or less for payments made to special magistrates appointed for
576 the purpose of taking testimony and making recommendations to
577 the value adjustment board pursuant to this section. The
578 department shall establish a reasonable range for payments per
579 case to special magistrates based on such payments in other
580 counties. Requests for reimbursement of payments outside this
581 range shall be justified by the county. If the total of all
582 requests for reimbursement in any year exceeds the amount
583 available pursuant to this section, payments to all counties
584 shall be prorated accordingly. If a county having a population
585 less than 75,000 does not appoint a special magistrate to hear
586 each petition, the person or persons designated to hear
587 petitions before the value adjustment board or the attorney
588 appointed to advise the value adjustment board shall attend the
589 training provided pursuant to subsection (3), regardless of
590 whether the person would otherwise be required to attend, but
591 shall not be required to pay the tuition fee specified in
592 subsection (3). A special magistrate appointed to hear issues of
593 exemptions and classifications, the application of assessment
594 limitations, or the denial of a tax deferral shall be a member
595 of The Florida Bar with no less than 5 years' experience in the
596 area of ad valorem taxation. A special magistrate appointed to
597 hear issues regarding the valuation of real estate shall be a
598 state certified real estate appraiser with not less than 5

599 | years' experience in real property valuation. A special
600 | magistrate appointed to hear issues regarding the valuation of
601 | tangible personal property shall be a designated member of a
602 | nationally recognized appraiser's organization with not less
603 | than 5 years' experience in tangible personal property
604 | valuation. A special magistrate need not be a resident of the
605 | county in which he or she serves. A special magistrate may not
606 | represent a person before the board in any tax year during which
607 | he or she has served that board as a special magistrate. Before
608 | appointing a special magistrate, a value adjustment board shall
609 | verify the special magistrate's qualifications. The value
610 | adjustment board shall ensure that the selection of special
611 | magistrates is based solely upon the experience and
612 | qualifications of the special magistrate and is not influenced
613 | by the property appraiser. The special magistrate shall
614 | accurately and completely preserve all testimony and, in making
615 | recommendations to the value adjustment board, shall include
616 | proposed findings of fact, conclusions of law, and reasons for
617 | upholding or overturning the determination of the property
618 | appraiser. The expense of hearings before magistrates and any
619 | compensation of special magistrates shall be borne three-fifths
620 | by the board of county commissioners and two-fifths by the
621 | school board. When appointing special magistrates or scheduling
622 | special magistrates for specific hearings, the board, the board
623 | attorney, and the board clerk may not consider the dollar amount
624 | or percentage of any assessment reductions recommended by any

625 special magistrate in the current year or in any previous year.

626 Section 15. Notwithstanding the expiration date in section
627 9 of chapter 2015-222, Laws of Florida, paragraph (e) of
628 subsection (4) of section 1011.62, Florida Statutes, is
629 reenacted and amended to read:

630 1011.62 Funds for operation of schools.—If the annual
631 allocation from the Florida Education Finance Program to each
632 district for operation of schools is not determined in the
633 annual appropriations act or the substantive bill implementing
634 the annual appropriations act, it shall be determined as
635 follows:

636 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The
637 Legislature shall prescribe the aggregate required local effort
638 for all school districts collectively as an item in the General
639 Appropriations Act for each fiscal year. The amount that each
640 district shall provide annually toward the cost of the Florida
641 Education Finance Program for kindergarten through grade 12
642 programs shall be calculated as follows:

643 (e) Prior period funding adjustment millage.—

644 1. There shall be an additional millage to be known as the
645 Prior Period Funding Adjustment Millage levied by a school
646 district if the prior period unrealized required local effort
647 funds are greater than zero. The Commissioner of Education shall
648 calculate the amount of the prior period unrealized required
649 local effort funds as specified in subparagraph 2. and the
650 millage required to generate that amount as specified in this

651 subparagraph. The Prior Period Funding Adjustment Millage shall
652 be the quotient of the prior period unrealized required local
653 effort funds divided by the current year taxable value certified
654 to the Commissioner of Education pursuant to sub-subparagraph
655 (a)1.a. This levy shall be in addition to the required local
656 effort millage certified pursuant to this subsection. Such
657 millage shall not affect the calculation of the current year's
658 required local effort, and the funds generated by such levy
659 shall not be included in the district's Florida Education
660 Finance Program allocation for that fiscal year. For purposes of
661 the millage to be included on the Notice of Proposed Taxes, the
662 Commissioner of Education shall adjust the required local effort
663 millage computed pursuant to paragraph (a) as adjusted by
664 paragraph (b) for the current year for any district that levies
665 a Prior Period Funding Adjustment Millage to include all Prior
666 Period Funding Adjustment Millage. For the purpose of this
667 paragraph, there shall be a Prior Period Funding Adjustment
668 Millage levied for each year certified by the Department of
669 Revenue pursuant to sub-subparagraph (a)2.a. since the previous
670 year certification and for which the calculation in sub-
671 subparagraph 2.b. is greater than zero.

672 2.a. As used in this subparagraph, the term:

673 (I) "Prior year" means a year certified under sub-
674 subparagraph (a)2.a.

675 (II) "Preliminary taxable value" means:

676 (A) If the prior year is the 2009-2010 fiscal year or

677 later, the taxable value certified to the Commissioner of
 678 Education pursuant to sub-subparagraph (a)1.a.

679 (B) If the prior year is the 2008-2009 fiscal year or
 680 earlier, the taxable value certified pursuant to the final
 681 calculation as specified in former paragraph (b) as that
 682 paragraph existed in the prior year.

683 (III) "Final taxable value" means the district's taxable
 684 value as certified by the property appraiser pursuant to s.
 685 193.122(2) or (3), if applicable. This is the certification that
 686 reflects all final administrative actions of the value
 687 adjustment board.

688 b. For purposes of this subsection and with respect to
 689 each year certified pursuant to sub-subparagraph (a)2.a., if the
 690 district's prior year preliminary taxable value is greater than
 691 the district's prior year final taxable value, the prior period
 692 unrealized required local effort funds are the difference
 693 between the district's prior year preliminary taxable value and
 694 the district's prior year final taxable value, multiplied by the
 695 prior year district required local effort millage. If the
 696 district's prior year preliminary taxable value is less than the
 697 district's prior year final taxable value, the prior period
 698 unrealized required local effort funds are zero.

699 c. For the 2016-2017 ~~2015-2016~~ fiscal year only, if a
 700 district's prior period unrealized required local effort funds
 701 and prior period district required local effort millage cannot
 702 be determined because such district's final taxable value has

703 not yet been certified pursuant to s. 193.122(2) or (3), for the
 704 2016 ~~2015~~ tax levy, the Prior Period Funding Adjustment Millage
 705 for such fiscal year shall be levied, if not previously levied,
 706 in 2016 ~~2015~~ in an amount equal to 75 percent of such district's
 707 most recent unrealized required local effort for which a Prior
 708 Period Funding Adjustment Millage was determined as provided in
 709 this section. Upon certification of the final taxable value for
 710 the ~~2012, 2013, or~~ 2014 and 2015 tax rolls in accordance with s.
 711 193.122(2) or (3), the Prior Period Funding Adjustment Millage
 712 levied in ~~2015 and~~ 2016 and 2017 shall be adjusted to include
 713 any shortfall or surplus in the prior period unrealized required
 714 local effort funds that would have been levied in ~~2014 or~~ 2015
 715 or 2016, had the district's final taxable value been certified
 716 pursuant to s. 193.122(2) or (3) for the ~~2014 or~~ 2015 or 2016
 717 tax levy. If this adjustment is made for a surplus, the
 718 reduction in prior period millage may not exceed the prior
 719 period funding adjustment millage calculated pursuant to
 720 subparagraph 1. and sub-subparagraphs a. and b. and any
 721 additional reduction shall be carried forward to the subsequent
 722 fiscal year.

723 Section 16. Subsections (4) and (5) of rule 12D-9.019,
 724 Florida Administrative Code, relating to scheduling and notice
 725 of a hearing of the Department of Revenue are repealed, and the
 726 Department of State shall update the Florida Administrative Code
 727 to remove those subsections of the rule.

728 Section 17. The Legislature finds that this act fulfills

CS/CS/HB 499

2016

729 | an important state interest.

730 | Section 18. Except as otherwise expressly provided in this

731 | act, this act shall take effect July 1, 2016.