

1                   A bill to be entitled  
2           An act relating to public notice requirements;  
3           amending s. 170.07, F.S.; revising the time for  
4           providing written notice of assessment for  
5           municipal improvements to property owners;  
6           amending s. 194.032, F.S.; revising the time  
7           period during which a value adjustment board  
8           hearing may be held; revising the time for  
9           notice to a petitioner of the scheduled time of  
10          appearance before the board; providing an  
11          effective date.

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

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15           Section 1. Section 170.07, Florida Statutes, is  
16 amended to read:

17           170.07 Publication of preliminary assessment  
18 roll.--Upon the completion of said preliminary assessment  
19 roll, the governing authority of the municipality shall by  
20 resolution fix a time and place at which the owners of the  
21 property to be assessed or any other persons interested  
22 therein may appear before said governing authority and be  
23 heard as to the propriety and advisability of making such  
24 improvements, as to the cost thereof, as to the manner of  
25 payment therefor, and as to the amount thereof to be assessed  
26 against each property so improved. Thirty ~~Ten~~ days' notice in  
27 writing of such time and place shall be given to such property  
28 owners. The notice shall include the amount of the assessment  
29 and shall be served by mailing a copy to each of such property  
30 owners at his or her last known address, the names and  
31 addresses of such property owners to be obtained from the

1 records of the property appraiser or from such other sources  
2 as the city or town clerk or engineer deems reliable, proof of  
3 such mailing to be made by the affidavit of the clerk or  
4 deputy clerk of said municipality, or by the engineer, said  
5 proof to be filed with the clerk, provided, that failure to  
6 mail said notice or notices shall not invalidate any of the  
7 proceedings hereunder. Notice of the time and place of such  
8 hearing shall also be given by two publications a week apart  
9 in a newspaper of general circulation in said municipality,  
10 and if there be no newspaper published in said municipality  
11 the governing authority of said municipality shall cause said  
12 notice to be published in like manner in a newspaper of  
13 general circulation published in the county in which said  
14 municipality is located; provided that the last publication  
15 shall be at least 1 week prior to the date of the hearing.  
16 Said notice shall describe the streets or other areas to be  
17 improved and advise all persons interested that the  
18 description of each property to be assessed and the amount to  
19 be assessed to each piece or parcel of property may be  
20 ascertained at the office of the clerk of the municipality.  
21 Such service by publication shall be verified by the affidavit  
22 of the publisher and filed with the clerk of said  
23 municipality.

24 Section 2. Section 194.032, Florida Statutes, is  
25 amended to read:

26 194.032 Hearing purposes; timetable.--

27 (1)(a) The value adjustment board shall meet not  
28 earlier than 30 days and not later than 60 ~~45~~ days after the  
29 mailing of the notice provided in s. 194.011(1); however, no  
30 board hearing shall be held before approval of all or any part  
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1 of the assessment rolls by the Department of Revenue. The  
2 board shall meet for the following purposes:

3 1. Hearing petitions relating to assessments filed  
4 pursuant to s. 194.011(3).

5 2. Hearing complaints relating to homestead exemptions  
6 as provided for under s. 196.151.

7 3. Hearing appeals from exemptions denied, or disputes  
8 arising from exemptions granted, upon the filing of exemption  
9 applications under s. 196.011.

10 4. Hearing appeals concerning ad valorem tax deferrals  
11 and classifications.

12 (b) Notwithstanding the provisions of paragraph (a),  
13 the value adjustment board may meet prior to the approval of  
14 the assessment rolls by the Department of Revenue, but not  
15 earlier than July 1, to hear appeals pertaining to the denial  
16 by the property appraiser of exemptions, agricultural and  
17 high-water recharge classifications, and deferrals under  
18 subparagraphs (a)2., 3., and 4. In such event, however, the  
19 board may not certify any assessments under s. 193.122 until  
20 the Department of Revenue has approved the assessments in  
21 accordance with s. 193.1142 and all hearings have been held  
22 with respect to the particular parcel under appeal.

23 (c) In no event may a hearing be held pursuant to this  
24 subsection relative to valuation issues prior to completion of  
25 the hearings required under s. 200.065(2)(c).

26 (2) The clerk of the governing body of the county  
27 shall prepare a schedule of appearances before the board based  
28 on petitions timely filed with him or her. The clerk shall  
29 notify each petitioner of the scheduled time of his or her  
30 appearance no less than 15 ~~5~~ calendar days prior to the day of  
31 such scheduled appearance. A copy of the property record card

1 containing relevant information used in computing the  
2 taxpayer's current assessment shall be included with such  
3 notice, if said card was requested by the taxpayer. Such  
4 request shall be made by checking an appropriate box on the  
5 petition form. No petitioner shall be required to wait for  
6 more than 4 hours from the scheduled time; and, if his or her  
7 petition is not heard in that time, the petitioner may, at his  
8 or her option, report to the chairperson of the meeting that  
9 he or she intends to leave; and, if he or she is not heard  
10 immediately, the petitioner's administrative remedies will be  
11 deemed to be exhausted, and he or she may seek further relief  
12 as he or she deems appropriate. Failure on three occasions  
13 with respect to any single tax year to convene at the  
14 scheduled time of meetings of the board shall constitute  
15 grounds for removal from office by the Governor for neglect of  
16 duties.

17 (3) The board shall remain in session from day to day  
18 until all petitions, complaints, appeals, and disputes are  
19 heard. If all or any part of an assessment roll has been  
20 disapproved by the department pursuant to s. 193.1142, the  
21 board shall reconvene to hear petitions, complaints, or  
22 appeals and disputes filed upon the finally approved roll or  
23 part of a roll.

24 Section 3. This act shall take effect January 1, 1999.  
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