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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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