

By the Committee on Community Affairs and Senator McKay

316-1066-98

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 to
5 property owners; amending s. 194.032, F.S.;
6 revising the time in which a value adjustment
7 board hearing must be held; revising the time
8 for notice to a petitioner of the scheduled
9 time of appearance before the board; providing
10 an effective date.

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

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

16 170.07 Publication of preliminary assessment
17 roll.--Upon the completion of said preliminary assessment
18 roll, the governing authority of the municipality shall by
19 resolution fix a time and place at which the owners of the
20 property to be assessed or any other persons interested
21 therein may appear before said governing authority and be
22 heard as to the propriety and advisability of making such
23 improvements, as to the cost thereof, as to the manner of
24 payment therefor, and as to the amount thereof to be assessed
25 against each property so improved. Thirty ~~Ten~~ days' notice in
26 writing of such time and place shall be given to such property
27 owners. The notice shall include the amount of the assessment
28 and shall be served by mailing a copy to each of such property
29 owners at his or her last known address, the names and
30 addresses of such property owners to be obtained from the
31 records of the property appraiser or from such other sources

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

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

25 194.032 Hearing purposes; timetable.--

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

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

3 2. Hearing complaints relating to homestead exemptions
4 as provided for under s. 196.151.

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

8 4. Hearing appeals concerning ad valorem tax deferrals
9 and classifications.

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

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

24 (2) The clerk of the governing body of the county
25 shall prepare a schedule of appearances before the board based
26 on petitions timely filed with him or her. The clerk shall
27 notify each petitioner of the scheduled time of his or her
28 appearance no less than 15 5 calendar days prior to the day of
29 such scheduled appearance. A copy of the property record card
30 containing relevant information used in computing the
31 taxpayer's current assessment shall be included with such

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

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

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

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24 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
25 COMMITTEE SUBSTITUTE FOR
26 Senate Bill 492

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27 This CS incorporated two changes into SB 492. First, s.
28 170.07, F.S., is amended to require 30 days written notice,
29 rather than 10 days notice, as to the time and place for a
30 public hearing to discuss the imposition of a special
31 assessment upon property. Section, s. 194.032, F.S., is
amended to extend the time frame, from 45 days to 60 days
after TRIM notices are sent, in which the initial hearing of
the county Value Adjust Board (VAB) must begin.

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