

By the Committee on Fiscal Resource and Senators Sullivan and Casas

314-2192-00

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A bill to be entitled

An act relating to tax assessments; creating s. 193.016, F.S.; providing for the assessment of tangible personal property after adjustments by the value adjustment board; amending s. 194.013, F.S.; deleting provision for refund; providing an effective date.

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

Section 1. Section 193.016, Florida Statutes, is created to read:

193.016 Property appraiser's assessment; effect of determinations by value adjustment board.--If the property appraiser's assessment of the same items of tangible personal property in the previous year was adjusted by the value adjustment board and the decision of the board to reduce the assessment was not successfully appealed by the property appraiser, the property appraiser shall consider the reduced values determined by the value adjustment board in assessing those items of tangible personal property. If the property appraiser adjusts upward the reduced values previously determined by the value adjustment board, the property appraiser shall assert additional basic and underlying facts not properly considered by the value adjustment board as the basis for the increased valuation notwithstanding the prior adjustment by the board.

Section 2. Subsections (4) and (5) of s. 194.013, Florida Statutes, are amended to read:

194.013 Filing fees for petitions; disposition; waiver.--

1 ~~(4) Should the petitioner prevail at the value~~
2 ~~adjustment board hearing or in a conference with the property~~
3 ~~appraiser, resulting in a reduced assessment or increased~~
4 ~~exemption, the filing fee shall be refunded to the taxpayer no~~
5 ~~later than 45 days after certification of the tax roll under~~
6 ~~s. 193.122(1). The refund shall be made by the clerk of the~~
7 ~~value adjustment board without any further authority from the~~
8 ~~Department of Revenue under s. 197.182.~~

9 (4)(5) All filing fees collected by the clerk shall be
10 allocated and utilized to defray, to the extent possible, the
11 costs incurred in connection with the administration and
12 operation of the value adjustment board.

13 Section 3. This act shall take effect January 1, 2001.

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15 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
16 COMMITTEE SUBSTITUTE FOR
17 SB 290

18 This committee substitute removes the requirement that the
19 property appraiser use the value adjustment board's method of
20 determining value for certain items of tangible personal
21 property, and instead requires the property appraiser to
22 consider the VAB's previous determinations and give his or her
23 reasons for not adopting the VAB's previously determined
24 value. It also deletes the provision in current law that
25 refunds the filing fees paid by taxpayers who successfully
26 petition the VAB to reduce their assessment.
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