

By Representative Benson

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A bill to be entitled  
An act relating to ad valorem taxation;  
amending s. 194.013, F.S.; providing for refund  
of the value adjustment board filing fee if a  
petitioner prevails at a board hearing or in a  
conference with the property appraiser;  
providing an effective date.

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

Section 1. Subsection (4) of section 194.013, Florida  
Statutes, is renumbered as subsection (5), and a new  
subsection (4) is added to said section to read:

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

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

Section 2. This act shall take effect upon becoming a  
law.

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HOUSE SUMMARY

Provides for refund of the value adjustment board filing  
fee if a petitioner prevails at a board hearing or in a  
conference with the property appraiser.