

By Senator Crist

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A bill to be entitled  
An act relating to the ad valorem taxation;  
amending s. 194.013, F.S.; providing for refund  
of filing fees paid to value adjustment boards;  
providing an effective date.

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

Section 1. Present subsection (4) of section 194.013,  
Florida Statutes, is redesignated as subsection (5) and a new  
subsection (4) is added to that 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 within 45 days  
after certification of the tax roll under s. 193.122(1). The  
refund shall be made by the clerk of 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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SENATE SUMMARY

Provides for refund, to a successful petitioner, of the  
filing fee paid to a value adjustment board for a  
petition to contest the assessment of or denial of an  
exemption for property.