

Bill No. CS for CS for SB 1360

Amendment No. Barcode 640590

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senator Pruitt moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 On page 2, line 27, through

15 page 7, line 16, delete those lines

16
17 and insert:

18 Section 1. Section 192.0105, Florida Statutes, is

19 amended to read:

20 192.0105 Taxpayer rights.--There is created a Florida

21 Taxpayer's Bill of Rights for property taxes and assessments

22 to guarantee that the rights, privacy, and property of the

23 taxpayers of this state are adequately safeguarded and

24 protected during tax levy, assessment, collection, and

25 enforcement processes administered under the revenue laws of

26 this state. The Taxpayer's Bill of Rights compiles, in one

27 document, brief but comprehensive statements that summarize

28 the rights and obligations of the property appraisers, tax

29 collectors, clerks of the court, local governing boards, the

30 Department of Revenue, and taxpayers. Additional rights

31 afforded to payors of taxes and assessments imposed under the

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1 rate exceeds the proposed rate, each taxpayer shall be mailed
2 notice comparing his or her taxes under the tentatively
3 adopted millage rate to the taxes under the previously
4 proposed rate, before a hearing to finalize the budget and
5 adopt millage (see s. 200.065(2)(d)).

6 (e) The right to be sent notice by first-class mail of
7 a non-ad valorem assessment hearing at least 20 days before
8 the hearing with pertinent information, including the total
9 amount to be levied against each parcel. All affected property
10 owners have the right to appear at the hearing and to file
11 written objections with the local governing board (see s.
12 197.3632(4)(b) and (c) and (10)(b)2.b.).

13 (f) The right of an exemption recipient to be sent a
14 renewal application for that exemption, the right to a receipt
15 for homestead exemption claim when filed, and the right to
16 notice of denial of the exemption (see ss. 196.011(6),
17 196.131(1), 196.151, and 196.193(1)(c) and (5)).

18 (g) The right, on property determined not to have been
19 entitled to homestead exemption in a prior year, to notice of
20 intent from the property appraiser to record notice of tax
21 lien and the right to pay tax, penalty, and interest before a
22 tax lien is recorded for any prior year (see s.
23 196.161(1)(b)).

24 (h) The right to be informed during the tax collection
25 process, including: notice of tax due; notice of back taxes;
26 notice of late taxes and assessments and consequences of
27 nonpayment; opportunity to pay estimated taxes and non-ad
28 valorem assessments when the tax roll will not be certified in
29 time; notice when interest begins to accrue on delinquent
30 provisional taxes; notice of the right to prepay estimated
31 taxes by installment; a statement of the taxpayer's estimated

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1 tax liability for use in making installment payments; and
2 notice of right to defer taxes and non-ad valorem assessments
3 on homestead property (see ss. 197.322(3), 197.3635, 197.343,
4 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
5 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

6 (i) The right to an advertisement in a newspaper
7 listing names of taxpayers who are delinquent in paying
8 tangible personal property taxes, with amounts due, and giving
9 notice that interest is accruing at 18 percent and that,
10 unless taxes are paid, warrants will be issued, prior to
11 petition made with the circuit court for an order to seize and
12 sell property (see s. 197.402(2)).

13 (j) The right to be mailed notice when a petition has
14 been filed with the court for an order to seize and sell
15 property and the right to be mailed notice, and to be served
16 notice by the sheriff, before the date of sale, that
17 application for tax deed has been made and property will be
18 sold unless back taxes are paid (see ss. 197.413(5),
19 197.502(4)(a), and 197.522(1)(a) and (2)).

20 (k) The right to have certain taxes and special
21 assessments levied by special districts individually stated on
22 the "Notice of Proposed Property Taxes and Proposed or Adopted
23 Non-Ad Valorem Assessments" (see s. 200.069).

24 (2) THE RIGHT TO DUE PROCESS.--

25 (a) The right to an informal conference with the
26 property appraiser to present facts the taxpayer considers to
27 support changing the assessment and to have the property
28 appraiser present facts supportive of the assessment upon
29 proper request of any taxpayer who objects to the assessment
30 placed on his or her property (see s. 194.011(2)).

31 (b) The right to petition the value adjustment board

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1 over objections to assessments, denial of exemption, denial of
2 agricultural classification, denial of historic
3 classification, denial of high-water recharge classification,
4 disapproval of tax deferral, and any penalties on deferred
5 taxes imposed for incorrect information willfully filed.
6 Payment of estimated taxes does not preclude the right of the
7 taxpayer to challenge his or her assessment (see ss.
8 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
9 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),
10 197.301(2), and 197.2301(11)).

11 (c) The right to file a petition for exemption or
12 agricultural classification with the value adjustment board
13 when an application deadline is missed, upon demonstration of
14 particular extenuating circumstances for filing late (see ss.
15 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

16 (d) The right to prior notice of the value adjustment
17 board's hearing date and the right to the hearing within 4
18 hours of scheduled time (see s. 194.032(2)).

19 (e) The right to notice of date of certification of
20 tax rolls and receipt of property record card if requested
21 (see ss. 193.122(2) and (3) and 194.032(2)).

22 (f) The right, in value adjustment board proceedings,
23 to have all evidence presented and considered at a public
24 hearing at the scheduled time, to be represented by an
25 attorney or agent, to have witnesses sworn and cross-examined,
26 and to examine property appraisers or evaluators employed by
27 the board who present testimony (see ss. 194.034(1)(a) and (c)
28 and (4), and 194.035(2)).

29 (g) The right to be mailed a timely written decision
30 by the value adjustment board containing findings of fact and
31 conclusions of law and reasons for upholding or overturning

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1 the determination of the property appraiser, and the right to
2 advertised notice of all board actions, including appropriate
3 narrative and column descriptions, in brief and nontechnical
4 language (see ss. 194.034(2) and 194.037(3)).

5 (h) The right at a public hearing on non-ad valorem
6 assessments or municipal special assessments to provide
7 written objections and to provide testimony to the local
8 governing board (see ss. 197.3632(4)(c) and 170.08).

9 (i) The right to bring action in circuit court to
10 contest a tax assessment or appeal value adjustment board
11 decisions to disapprove exemption or deny tax deferral (see
12 ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).

13 (3) THE RIGHT TO REDRESS.--

14 (a) The right to discounts for early payment on all
15 taxes and non-ad valorem assessments collected by the tax
16 collector, the right to pay installment payments with
17 discounts, and the right to pay delinquent personal property
18 taxes under an installment payment program when implemented by
19 the county tax collector (see ss. 197.162, 197.3632(8) and
20 (10)(b)3., 197.222(1), and 197.4155).

21 (b) The right, upon filing a challenge in circuit
22 court and paying taxes admitted in good faith to be owing, to
23 be issued a receipt and have suspended all procedures for the
24 collection of taxes until the final disposition of the action
25 (see s. 194.171(3)).

26 (c) The right to have penalties reduced or waived upon
27 a showing of good cause when a return is not intentionally
28 filed late, and the right to pay interest at a reduced rate if
29 the court finds that the amount of tax owed by the taxpayer is
30 greater than the amount the taxpayer has in good faith
31 admitted and paid (see ss. 193.072(4) and 194.192(2)).

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1 (d) The right to a refund when overpayment of taxes
2 has been made under specified circumstances (see ss.
3 193.1145(8)(e) and 197.182(1)).

4 (e) The right to an extension to file a tangible
5 personal property tax return upon making proper and timely
6 request (see s. 193.063).

7 (f) The right to redeem real property and redeem tax
8 certificates at any time before a tax deed is issued, and the
9 right to have tax certificates canceled if sold where taxes
10 had been paid or if other error makes it void or correctable.
11 Property owners have the right to be free from contact by a
12 certificateholder for 2 years (see ss. 197.432(14) and (15),
13 197.442(1), 197.443, and 197.472(1) and (7)).

14 (g) The right of the taxpayer, property appraiser, tax
15 collector, or the department, as the prevailing party in a
16 judicial or administrative action brought or maintained
17 without the support of justiciable issues of fact or law, to
18 recover all costs of the administrative or judicial action,
19 including reasonable attorney's fees, and of the department
20 and the taxpayer to settle such claims through negotiations
21 (see ss. 57.105 and 57.111).

22 (4) THE RIGHT TO CONFIDENTIALITY.--

23 (a) The right to have information kept confidential,
24 including federal tax information, ad valorem tax returns,
25 social security numbers, all financial records produced by the
26 taxpayer, Form DR-219 returns for documentary stamp tax
27 information, and sworn statements of gross income, copies of
28 federal income tax returns for the prior year, wage and
29 earnings statements (W-2 forms), and other documents (see ss.
30 192.105, 193.074, 193.114(6), 195.027(3) and (6), and
31 196.101(4)(c)).

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1 (b) The right to limiting access to a taxpayer's
2 records by a property appraiser, the Department of Revenue,
3 and the Auditor General only to those instances in which it is
4 determined that such records are necessary to determine either
5 the classification or the value of taxable nonhomestead
6 property (see s. 195.027(3)).

7 Section 2. Subsection (3) of section 194.011, Florida
8 Statutes, is amended, and subsections (4) and (5) are added to
9 said section, to read:

10 194.011 Assessment notice; objections to
11 assessments.--

12 (3) A petition to the value adjustment board must be
13 in substantially the form prescribed by the department.
14 Notwithstanding s. 195.022, a county officer may not refuse to
15 accept a form provided by the department for this purpose if
16 the taxpayer chooses to use it.A petition to the value
17 adjustment board shall describe the property by parcel number
18 and shall be filed as follows:

19 (a) The property appraiser shall have available and
20 shall distribute forms prescribed by the Department of Revenue
21 on which the petition shall be made. Such petition shall be
22 sworn to by the petitioner.

23 (b) The completed petition shall be filed with the
24 clerk of the value adjustment board of the county, who shall
25 acknowledge receipt thereof and promptly furnish a copy
26 thereof to the property appraiser.

27 (c) The petition shall state the approximate time
28 anticipated by the taxpayer to present and argue his or her
29 petition before the board.

30 (d) The petition may be filed, as to valuation issues,
31 at any time during the taxable year on or before the 25th day

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1 following the mailing of notice by the property appraiser as
2 provided in subsection (1). With respect to an issue
3 involving the denial of an exemption, an agricultural or
4 high-water recharge classification application, an application
5 for classification as historic property used for commercial or
6 certain nonprofit purposes, or a deferral, the petition must
7 be filed at any time during the taxable year on or before the
8 30th day following the mailing of the notice by the property
9 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
10 196.193 or notice by the tax collector under s. 197.253.

11 (e) A condominium association, cooperative
12 association, or any homeowners' association as defined in s.
13 723.075, with approval of its board of administration or
14 directors, may file with the value adjustment board a single
15 joint petition on behalf of any association members who own
16 parcels of property which the property appraiser determines
17 are substantially similar with respect to location, proximity
18 to amenities, number of rooms, living area, and condition.
19 The condominium association, cooperative association, or
20 homeowners' association as defined in s. 723.075 shall provide
21 the unit owners with notice of its intent to petition the
22 value adjustment board and shall provide at least 20 days for
23 a unit owner to elect, in writing, that his or her unit not be
24 included in the petition.

25 (f) An owner of contiguous, undeveloped parcels may
26 file with the value adjustment board a single joint petition
27 if the property appraiser determines such parcels are
28 substantially similar in nature.

29 (g) The individual, agent, or legal entity that signs
30 the petition becomes an agent of the taxpayer for the purpose
31 of serving process to obtain personal jurisdiction over the

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1 taxpayer for the entire value adjustment board proceedings,
2 including any appeals of a board decision by the property
3 appraiser pursuant to s. 194.036.

4 (4)(a) At least 10 days before the hearing, the
5 petitioner shall provide to the property appraiser a list of
6 evidence to be presented at the hearing, together with copies
7 of all documentation to be considered by the value adjustment
8 board and a summary of evidence to be presented by witnesses,
9 and shall mail a copy of same to the value adjustment board.

10 (b) No later than 5 days after the petitioner provides
11 the information required under paragraph (a), the property
12 appraiser shall provide to the petitioner a list of evidence
13 to be presented at the hearing, together with copies of all
14 documentation to be considered by the value adjustment board
15 and a summary of evidence to be presented by witnesses, and
16 shall mail a copy of same to the value adjustment board. The
17 evidence list must contain the property record card if
18 provided by the clerk.

19 (5) The department shall by rule prescribe uniform
20 procedures for hearings before the value adjustment board
21 which include requiring:

22 (a) That if the petition is not fully complete, the
23 property appraiser shall notify the petitioner of the
24 deficiency and specify what information will be required for
25 the property appraiser to consider the petition complete;

26 (b) Procedures for the exchange of information and
27 evidence by the property appraiser and the petitioner
28 consistent with s. 194.032; and

29 (c) That the value adjustment board hold an
30 organizational meeting for the purpose of making these
31 procedures available to petitioners.

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1 Section 3. Subsection (2) of section 194.032, Florida
2 Statutes, is amended to read:

3 194.032 Hearing purposes; timetable.--

4 (2) The clerk of the governing body of the county
5 shall prepare a schedule of appearances before the board based
6 on petitions timely filed with him or her. The clerk shall
7 notify each petitioner of the scheduled time of his or her
8 appearance no less than 20 ±5 calendar days prior to the day
9 of such scheduled appearance. Upon receipt of this
10 notification, the petitioner shall have the right to
11 reschedule the hearing a single time by submitting to the
12 clerk of the governing body of the county a written request to
13 reschedule, no less than 5 calendar days before the day of the
14 originally scheduled hearing.A copy of the property record
15 card containing relevant information used in computing the
16 taxpayer's current assessment shall be included with such
17 notice, if said card was requested by the taxpayer. Such
18 request shall be made by checking an appropriate box on the
19 petition form. No petitioner shall be required to wait for
20 more than 4 hours from the scheduled time; and, if his or her
21 petition is not heard in that time, the petitioner may, at his
22 or her option, report to the chairperson of the meeting that
23 he or she intends to leave; and, if he or she is not heard
24 immediately, the petitioner's administrative remedies will be
25 deemed to be exhausted, and he or she may seek further relief
26 as he or she deems appropriate. Failure on three occasions
27 with respect to any single tax year to convene at the
28 scheduled time of meetings of the board shall constitute
29 grounds for removal from office by the Governor for neglect of
30 duties.

31 Section 4. Subsection (1) of section 194.035, Florida

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1 Statutes, is amended to read:

2 194.035 Special masters; property evaluators.--

3 (1) In counties having a population of more than
4 75,000, the board shall ~~is authorized to~~ appoint special
5 masters for the purpose of taking testimony and making
6 recommendations to the board, which recommendations the board
7 may act upon without further hearing. Such special masters
8 may not be elected or appointed officials or employees of the
9 county but shall be selected from a list of those qualified
10 individuals who are willing to serve as special masters.
11 Employees and elected or appointed officials of a taxing
12 jurisdiction or of the state may not serve as special masters.
13 The clerk of the board shall annually notify such individuals
14 or their professional associations to make known to them that
15 opportunities to serve as special masters exist. The
16 Department of Revenue shall provide a list of qualified
17 special masters to any county with a population of 75,000 or
18 less. Subject to appropriation, the department shall
19 reimburse counties with a population of 75,000 or less for
20 payments made to special masters appointed for the purpose of
21 taking testimony and making recommendations to the value
22 adjustment board pursuant to s. 194.035. The department shall
23 establish a reasonable range for payments per case to special
24 masters based on such payments in other counties. Requests
25 for reimbursement of payments outside this range shall be
26 justified by the county. If the total of all requests for
27 reimbursement in any year exceeds the amount available
28 pursuant to this section, payments to all counties shall be
29 prorated accordingly. A special master appointed to hear
30 issues of exemptions and classifications shall be a member of
31 The Florida Bar with no less than 5 years' experience in the

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1 area of ad valorem taxation. A special master appointed to
2 hear issues regarding the valuation of real estate shall be a
3 state certified real estate appraiser with not less than 5
4 years' experience in real property valuation. A special
5 master appointed to hear issues regarding the valuation of
6 tangible personal property shall be a designated member of a
7 nationally recognized appraiser's organization with not less
8 than 5 years' experience in tangible personal property
9 valuation.~~A special master shall be either a member of The~~
10 ~~Florida Bar and knowledgeable in the area of ad valorem~~
11 ~~taxation or a designated member of a professionally recognized~~
12 ~~real estate appraisers' organization and have not less than 5~~
13 ~~years' experience in property valuation.~~ A special master
14 need not be a resident of the county in which he or she
15 serves. No special master shall be permitted to represent a
16 person before the board in any tax year during which he or she
17 has served that board as a special master. The board shall
18 appoint such masters from the list so compiled prior to
19 convening of the board. The expense of hearings before
20 special masters and any compensation of special masters shall
21 be borne three-fifths by the board of county commissioners and
22 two-fifths by the school board.

23
24 (Redesignate subsequent sections.)

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26
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 On page 1, lines 3-13, delete those lines

30

31 and insert:

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1 amending s. 192.0105, F.S.; providing an
2 additional right to know the amount of special
3 district taxes; amending s. 194.011, F.S.;
4 authorizing the Department of Revenue to
5 prescribe the form of a petition to the value
6 adjustment board; providing a timeline for the
7 exchange of information and uniform procedures
8 for value adjustment board hearings; amending
9 s. 194.032, F.S.; authorizing a petitioner to
10 reschedule a hearing under certain
11 circumstances; amending s. 194.035, F.S.;
12 limiting counties authorized to appoint special
13 masters; prohibiting certain persons from
14 serving as a special master; requiring the
15 Department of Revenue to provide certain
16 counties with lists of qualified special
17 masters; providing for reimbursement of
18 payments to special masters under certain
19 circumstances; providing procedures and
20 requirements for reimbursements; specifying
21 qualifications for special masters; amending s.
22 195.062, F.S.;

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