

By the Committee on Comprehensive Planning, Local and Military Affairs; and Senator Pruitt

316-1912-02

1 A bill to be entitled

2 An act relating to property tax administration;

3 amending s. 194.011, F.S.; authorizing the

4 Department of Revenue to prescribe the form of

5 a petition to the value adjustment board;

6 providing a timeline for the exchange of

7 information and uniform procedures for value

8 adjustment board hearings; amending s. 194.032,

9 F.S.; revising the deadline for a notice of

10 appearance; amending s. 194.035, F.S.;

11 requiring value adjustment boards to use

12 special masters who have specified

13 qualifications; amending s. 195.062, F.S.;

14 authorizing the Department of Revenue to update

15 the guidelines for tangible personal property

16 assessment upon the approval of the executive

17 director; amending s. 197.182, F.S.;

18 establishing procedures and timelines for

19 approval or denial of property tax refund

20 claims; amending s. 200.069, F.S.; providing

21 that the Department of Revenue may adjust the

22 placement of required information on

23 Truth-In-Millage forms; providing an effective

24 date.

25

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

27

28 Section 1. Subsection (3) of section 194.011, Florida

29 Statutes, is amended, and subsections (4) and (5) are added to

30 that section, to read:

31

1 194.011 Assessment notice; objections to
2 assessments.--

3 (3) A petition to the value adjustment board must be
4 in substantially the form prescribed by the department.
5 Notwithstanding s. 195.022, a county officer may not refuse to
6 accept a form provided by the department for this purpose if
7 the taxpayer chooses to use it.A petition to the value
8 adjustment board shall describe the property by parcel number
9 and shall be filed as follows:

10 (a) The property appraiser shall have available and
11 shall distribute forms prescribed by the Department of Revenue
12 on which the petition shall be made. Such petition shall be
13 sworn to by the petitioner.

14 (b) The completed petition shall be filed with the
15 clerk of the value adjustment board of the county, who shall
16 acknowledge receipt thereof and promptly furnish a copy
17 thereof to the property appraiser.

18 (c) The petition shall state the approximate time
19 anticipated by the taxpayer to present and argue his or her
20 petition before the board.

21 (d) The petition may be filed, as to valuation issues,
22 at any time during the taxable year on or before the 25th day
23 following the mailing of notice by the property appraiser as
24 provided in subsection (1). With respect to an issue
25 involving the denial of an exemption, an agricultural or
26 high-water recharge classification application, an application
27 for classification as historic property used for commercial or
28 certain nonprofit purposes, or a deferral, the petition must
29 be filed at any time during the taxable year on or before the
30 30th day following the mailing of the notice by the property
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1 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2 196.193 or notice by the tax collector under s. 197.253.

3 (e) A condominium association, cooperative
4 association, or any homeowners' association as defined in s.
5 723.075, with approval of its board of administration or
6 directors, may file with the value adjustment board a single
7 joint petition on behalf of any association members who own
8 parcels of property which the property appraiser determines
9 are substantially similar with respect to location, proximity
10 to amenities, number of rooms, living area, and condition.
11 The condominium association, cooperative association, or
12 homeowners' association as defined in s. 723.075 shall provide
13 the unit owners with notice of its intent to petition the
14 value adjustment board and shall provide at least 20 days for
15 a unit owner to elect, in writing, that his or her unit not be
16 included in the petition.

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

21 (g) The individual, agent, or legal entity that signs
22 the petition becomes an agent of the taxpayer for the purpose
23 of serving process to obtain personal jurisdiction over the
24 taxpayer for the entire value adjustment board proceedings,
25 including any appeals of a board decision by the property
26 appraiser pursuant to s. 194.036.

27 (4)(a) At least 10 days before the hearing, the
28 petitioner shall provide to the property appraiser a list of
29 evidence to be presented at the hearing, together with copies
30 of all documentation to be considered by the value adjustment
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1 board and a summary of evidence to be presented by witnesses,
2 and shall mail a copy of same to the value adjustment board.

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

12 (5) The department shall by rule prescribe uniform
13 procedures for hearings before the value adjustment board
14 which include requiring:

15 (a) That the clerk may not accept any petition that is
16 not fully completed by the petitioner;

17 (b) Procedures for the exchange of information and
18 evidence by the property appraiser and the petitioner
19 consistent with s. 194.032;

20 (c) That the value adjustment board hold an
21 organizational meeting for the purpose of making these
22 procedures available to petitioners.

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

25 194.032 Hearing purposes; timetable.--

26 (2) The clerk of the governing body of the county
27 shall prepare a schedule of appearances before the board based
28 on petitions timely filed with him or her. The clerk shall
29 notify each petitioner of the scheduled time of his or her
30 appearance no less than 20 ~~15~~ calendar days prior to the day
31 of such scheduled appearance. A copy of the property record

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

17 Section 3. Subsection (1) of section 194.035, Florida
18 Statutes, is amended to read:

19 194.035 Special masters; property evaluators.--

20 (1) In counties having a population of more than
21 75,000, the board shall ~~is authorized to~~ appoint special
22 masters for the purpose of taking testimony and making
23 recommendations to the board, which recommendations the board
24 may act upon without further hearing. Such special masters
25 may not be elected or appointed officials or employees of the
26 county but shall be selected from a list of those qualified
27 individuals who are willing to serve as special masters. The
28 clerk of the board shall annually notify such individuals or
29 their professional associations to make known to them that
30 opportunities to serve as special masters exist. A special
31 master shall be ~~either~~ a member of The Florida Bar and

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

19 Section 4. Subsection (1) of section 195.062, Florida
20 Statutes, is amended to read:

21 195.062 Manual of instructions.--

22 (1) The department shall prepare and maintain a
23 current manual of instructions for property appraisers and
24 other officials connected with the administration of property
25 taxes. This manual shall contain all:

26 (a) Rules and regulations.

27 (b) Standard measures of value.

28 (c) Forms and instructions relating to the use of
29 forms and maps.

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1 Consistent with s. 195.032, the standard measures of value
2 shall be adopted in general conformity with the procedures set
3 forth in s. 120.54, but shall not have the force or effect of
4 such rules and shall be used only to assist tax officers in
5 the assessment of property as provided by s. 195.002.
6 Guidelines may be updated annually to incorporate new market
7 data, which may be in tabular form. Such new data may be
8 incorporated into the guidelines on the approval of the
9 executive director if after notice in substantial conformity
10 with s. 120.54 there is no objection filed with the department
11 within 30 days, and the procedures set forth in s. 120.54 do
12 not apply.

13 Section 5. Paragraphs (e) through (l) are added to
14 subsection (1) of section 197.182, Florida Statutes, to read:

15 197.182 Department of Revenue to pass upon and order
16 refunds.--

17 (1)

18 (e) If funds are available from current receipts and,
19 subject to subsection (3), if a refund is approved, the
20 taxpayer is entitled to receive a refund within 100 days after
21 a claim for refund is made, unless the tax collector, property
22 appraiser, or department states good cause for remitting the
23 refund after that date. The times stated in this paragraph and
24 paragraphs (f) through (j) are directory and may be extended
25 by a maximum of an additional 60 days if good cause is stated.

26 (f) If the taxpayer contacts the property appraiser
27 first, the property appraiser shall refer the taxpayer to the
28 tax collector.

29 (g) If a correction to the roll by the property
30 appraiser is required as a condition for the refund, the tax
31 collector shall, within 30 days, advise the property appraiser

1 of the taxpayer's application for a refund and forward the
2 application to the property appraiser.

3 (h) The property appraiser has 30 days after receipt
4 of the form from the tax collector to correct the roll if a
5 correction is permissible by law. After that time, the request
6 is considered to be denied. If a refund is denied under this
7 paragraph and no good cause has been shown, the tax collector
8 shall issue the denial in writing to the taxpayer.

9 (i) If the refund is not one that can be directly
10 acted upon by the tax collector, for which an order from the
11 department is required, the tax collector shall forward the
12 claim for refund to the department upon receipt of the
13 correction from the property appraiser or 30 days after the
14 claim for refund, whichever occurs first. This provision does
15 not apply to corrections resulting in refunds of less than
16 \$400, which the tax collector shall make directly, without
17 order from the department, and from undistributed funds, and
18 may make without approval of the various taxing authorities.

19 (j) The department shall approve or deny all refunds
20 within 30 days after receiving from the tax collector the
21 claim for refund, unless good cause is stated for delaying the
22 approval or denial beyond that date.

23 (k) Subject to and after meeting the requirements of
24 s. 194.171 and this section, an action to contest a denial of
25 refund may not be brought later than 60 days after the date
26 the tax collector issues the denial to the taxpayer, which
27 notice must be sent by certified mail, or 4 years after
28 January 1 of the year for which the taxes were paid, whichever
29 is later.

30 (l) In computing any time period under this section,
31 when the last day of the period is a Saturday, Sunday, or

1 legal holiday, the period is to be extended to the next
2 working day.

3 Section 6. Section 200.069, Florida Statutes, is
4 amended to read:

5 200.069 Notice of proposed property taxes and non-ad
6 valorem assessments.--Pursuant to s. 200.065(2)(b), the
7 property appraiser, in the name of the taxing authorities and
8 local governing boards levying non-ad valorem assessments
9 within his or her jurisdiction and at the expense of the
10 county, shall prepare and deliver by first-class mail to each
11 taxpayer to be listed on the current year's assessment roll a
12 notice of proposed property taxes, which notice shall contain
13 the elements and use the format provided in ~~be in~~
14 ~~substantially~~ the following form. Notwithstanding the
15 provisions of s. 195.022, no county officer shall use a form
16 other than that provided herein ~~by the department for this~~
17 ~~purpose, except as provided in s. 200.065(13).~~ The Department
18 of Revenue may adjust the spacing and placement on the form of
19 the elements listed in this section as it considers necessary
20 based on changes in conditions necessitated by various taxing
21 authorities. If the elements are in the order listed, the
22 placement of the listed columns may be varied at the
23 discretion and expense of the property appraiser, and the
24 property appraiser may use printing technology and devices to
25 complete the form, the spacing, and the placement of the
26 information in the columns. A county officer may use a form
27 other than that provided by the department for purposes of
28 this part, but only if his or her office pays the related
29 expenses and he or she obtains prior written permission from
30 the executive director of the department; however, a county
31 officer may not use a form the substantive content of which is

1 at variance with the form prescribed by the department. The
2 county officer may continue to use such an approved form until
3 the law that specifies the form is amended or repealed or
4 until the officer receives written disapproval from the
5 executive director.

6 (1) The notice shall read:

7
8 NOTICE OF PROPOSED PROPERTY TAXES
9 DO NOT PAY--THIS IS NOT A BILL

10
11 The taxing authorities which levy property taxes
12 against your property will soon hold PUBLIC HEARINGS to adopt
13 budgets and tax rates for the next year.

14 The purpose of these PUBLIC HEARINGS is to receive
15 opinions from the general public and to answer questions on
16 the proposed tax change and budget PRIOR TO TAKING FINAL
17 ACTION.

18 Each taxing authority may AMEND OR ALTER its proposals
19 at the hearing.

20
21 (2) The notice shall further contain information
22 applicable to the specific parcel in question. The
23 information shall be in columnar form. There shall be five
24 column headings which shall read: "Taxing Authority," "Your
25 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
26 Budget Change is Made," "A Public Hearing on the Proposed
27 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
28 NO Budget Change is Made."

29 (3) There shall be under each column heading an entry
30 for the county; the school district levy required pursuant to
31 s. 236.02(6); other operating school levies; the municipality

1 or municipal service taxing unit or units in which the parcel
2 lies, if any; the water management district levying pursuant
3 to s. 373.503; the independent special districts in which the
4 parcel lies, if any; and for all voted levies for debt service
5 applicable to the parcel, if any.

6 (4) For each entry listed in subsection (3), there
7 shall appear on the notice the following:

8 (a) In the first column, a brief, commonly used name
9 for the taxing authority or its governing body. The entry in
10 the first column for the levy required pursuant to s.
11 236.02(6) shall be "By State Law." The entry for other
12 operating school district levies shall be "By Local Board."
13 Both school levy entries shall be indented and preceded by the
14 notation "Public Schools:". For each voted levy for debt
15 service, the entry shall be "Voter Approved Debt Payments."

16 (b) In the second column, the gross amount of ad
17 valorem taxes levied against the parcel in the previous year.
18 If the parcel did not exist in the previous year, the second
19 column shall be blank.

20 (c) In the third column, the gross amount of ad
21 valorem taxes proposed to be levied in the current year, which
22 amount shall be based on the proposed millage rates provided
23 to the property appraiser pursuant to s. 200.065(2)(b) or, in
24 the case of voted levies for debt service, the millage rate
25 previously authorized by referendum, and the taxable value of
26 the parcel as shown on the current year's assessment roll.

27 (d) In the fourth column, the date, the time, and a
28 brief description of the location of the public hearing
29 required pursuant to s. 200.065(2)(c).

30 (e) In the fifth column, the gross amount of ad
31 valorem taxes which would apply to the parcel in the current

1 year if each taxing authority were to levy the rolled-back
2 rate computed pursuant to s. 200.065(1) or, in the case of
3 voted levies for debt service, the amount previously
4 authorized by referendum.

5 (f) For special assessments collected utilizing the ad
6 valorem method pursuant to s. 197.363, the previous year's
7 assessment amount shall be added to the ad valorem taxes shown
8 in the second and fifth columns, and the amount proposed to be
9 imposed for the current year shall be added to the ad valorem
10 taxes shown in the third column.

11 (5) The amounts shown on each line preceding each
12 entry for voted levies for debt service shall include the sum
13 of all ad valorem levies of the applicable unit of local
14 government for operating purposes, including those of
15 dependent special districts (except for municipal service
16 taxing units, which shall be listed on the line for
17 municipalities), and all nonvoted or nondebt service special
18 assessments imposed by the applicable unit of local government
19 to be collected utilizing the ad valorem method.

20 (6) Following the entries for each taxing authority, a
21 final entry shall show: in the first column, the words "Total
22 Property Taxes:" and in the second, third, and fifth columns,
23 the sum of the entries for each of the individual taxing
24 authorities. The second, third, and fifth columns shall,
25 immediately below said entries, be labeled Column 1, Column 2,
26 and Column 3, respectively. Below these labels shall appear,
27 in boldfaced type, the statement: SEE REVERSE SIDE FOR
28 EXPLANATION.

29 (7) The notice shall further show a brief legal
30 description of the property and the name and mailing address
31 of the owner of record.

1 (8) The notice shall further read:

2

3	Market	Assessed	Exemp-	Taxable
4	Value	Value	tions	Value
5	Your Property			
6	Value Last			
7	Year	\$.....	\$.....	\$.....
8	Your Property			
9	Value This			
10	Year	\$.....	\$.....	\$.....

11

12 If you feel that the market value of your property is
13 inaccurate or does not reflect fair market value, contact your
14 county property appraiser at ...(phone number)... or
15 ...(location)....

16 If the property appraiser's office is unable to resolve
17 the matter as to market value, you may file a petition for
18 adjustment with the Value Adjustment Board. Petition forms are
19 available from the county property appraiser and must be filed
20 ON OR BEFORE ...(date)....

21

22 (9) The reverse side of the form shall read:

23

24 EXPLANATION

25

26 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

27 This column shows the taxes that applied last year to your
28 property. These amounts were based on budgets adopted last
29 year and your property's previous taxable value.

30 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

31

1 This column shows what your taxes will be this year under the
2 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
3 proposal is NOT final and may be amended at the public
4 hearings shown on the front side of this notice.

5 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"

6 This column shows what your taxes will be this year IF EACH
7 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
8 These amounts are based on last year's budgets and your
9 current assessment. The difference between columns 2 and 3 is
10 the tax change proposed by each local taxing authority and is
11 NOT the result of higher assessments.

12 ASSESSED VALUE means:

13 For homestead property: value as limited by the State
14 Constitution;

15 For agricultural and similarly assessed property:
16 classified use value;

17 For all other property: market value.

18

19 *Note: Amounts shown on this form do NOT reflect early payment
20 discounts you may have received or may be eligible to receive.
21 (Discounts are a maximum of 4 percent of the amounts shown on
22 this form.)

23

24 ~~(10) The front side of the form required pursuant to~~
25 ~~this section shall approximate in all essential respects the~~
26 ~~facsimile set forth in this subsection as it appears in s. 26,~~
27 ~~chapter 80-274, Laws of Florida, except for amendments~~
28 ~~subsequent to 1980.~~

29 (10)~~(11)~~ The bottom portion of the notice shall
30 further read in bold, conspicuous print:

31

1 "Your final tax bill may contain non-ad valorem
2 assessments which may not be reflected on this
3 notice such as assessments for roads, fire,
4 garbage, lighting, drainage, water, sewer, or
5 other governmental services and facilities
6 which may be levied by your county, city, or
7 any special district."
8

9 (11)~~(12)~~(a) If requested by the local governing board
10 levying non-ad valorem assessments and agreed to by the
11 property appraiser, the notice specified in this section may
12 contain a notice of proposed or adopted non-ad valorem
13 assessments. If so agreed, the notice shall be titled:
14

15 NOTICE OF PROPOSED PROPERTY TAXES
16 AND PROPOSED OR ADOPTED
17 NON-AD VALOREM ASSESSMENTS
18 DO NOT PAY--THIS IS NOT A BILL
19

20 There must be a clear partition between the notice of proposed
21 property taxes and the notice of proposed or adopted non-ad
22 valorem assessments. The partition must be a bold, horizontal
23 line approximately 1/8 -inch thick. By rule, the department
24 shall provide a format for the form of the notice of proposed
25 or adopted non-ad valorem assessments which meets the
26 following minimum requirements:

27 1. There must be subheading for columns listing the
28 levying local governing board, with corresponding assessment
29 rates expressed in dollars and cents per unit of assessment,
30 and the associated assessment amount.
31

1 2. The purpose of each assessment must also be listed
2 in the column listing the levying local governing board if the
3 purpose is not clearly indicated by the name of the board.

4 3. Each non-ad valorem assessment for each levying
5 local governing board must be listed separately.

6 4. If a county has too many municipal service benefit
7 units or assessments to be listed separately, it shall combine
8 them by function.

9 5. A brief statement outlining the responsibility of
10 the tax collector and each levying local governing board as to
11 any non-ad valorem assessment must be provided on the form,
12 accompanied by directions as to which office to contact for
13 particular questions or problems.

14 (b) If the notice includes all adopted non-ad valorem
15 assessments, the provisions contained in subsection (10)~~(11)~~
16 shall not be placed on the notice.

17 Section 7. This act shall take effect January 1, 2003.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
SB 1360

This CS differs from the bill as filed in that it:

Clarifies that petitions to the VAB may be made on DOR forms, as well as forms generated by local authorities that are substantially equivalent to DOR forms;

Clarifies the timeline for the exchange of information used in value adjustment board (VAB) hearings;

Exempts counties with a population of less than 75,000 from the requirement that VABs use special masters;

Allows additional persons to serve as special masters on tangible personal property value issues;

Provides that if an objection is filed to DOR updating its guidelines for tangible personal property assessment on the approval of the executive director, such guidelines must be adopted by rule;

Clarifies the proposed procedures and timeline for processing property tax refund claims; and

Includes an amendment to s. 194.032, F.S., to increase the calendar days from 15 to 20, the Clerk of Court has to notify the petitioner to the VAB of their scheduled appearance.