

Bill No. CS for SB 1176

Amendment No. \_\_\_\_ Barcode 090258

CHAMBER ACTION

Senate

House

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Senator Saunders moved the following amendment:

**Senate Amendment (with title amendment)**

On page 61, between lines 16 and 17,

insert:

Section 42. Subsection (1) of section 194.035, Florida Statutes, is amended to read:

194.035 Special masters; property evaluators.--

(1) In counties having a population of more than 75,000, the board ~~may shall~~ appoint special masters for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. Such special masters may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special masters. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special masters. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve

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1 as special masters exist. The Department of Revenue shall  
2 provide a list of qualified special masters to any county with  
3 a population of 75,000 or less. Subject to appropriation, the  
4 department shall reimburse counties with a population of  
5 75,000 or less for payments made to special masters appointed  
6 for the purpose of taking testimony and making recommendations  
7 to the value adjustment board pursuant to this section. The  
8 department shall establish a reasonable range for payments per  
9 case to special masters based on such payments in other  
10 counties. Requests for reimbursement of payments outside this  
11 range shall be justified by the county. If the total of all  
12 requests for reimbursement in any year exceeds the amount  
13 available pursuant to this section, payments to all counties  
14 shall be prorated accordingly. A special master appointed to  
15 hear issues of exemptions and classifications shall be a  
16 member of The Florida Bar with no less than 5 years'  
17 experience in the area of ad valorem taxation. A special  
18 master appointed to hear issues regarding the valuation of  
19 real estate shall be a state certified real estate appraiser  
20 with not less than 5 years' experience in real property  
21 valuation or a member of The Florida Bar with no less than 5  
22 years' experience in the area of ad valorem taxation. A  
23 special master appointed to hear issues regarding the  
24 valuation of tangible personal property shall be a designated  
25 member of a nationally recognized appraiser's organization  
26 with not less than 5 years' experience in tangible personal  
27 property valuation or a member of The Florida Bar with no less  
28 than 5 years' experience in the area of ad valorem taxation. A  
29 special master need not be a resident of the county in which  
30 he or she serves. No special master shall be permitted to  
31 represent a person before the board in any tax year during

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1 | which he or she has served that board as a special master. The  
 2 | board shall appoint such masters from the list so compiled  
 3 | prior to convening of the board. The expense of hearings  
 4 | before special masters and any compensation of special masters  
 5 | shall be borne three-fifths by the board of county  
 6 | commissioners and two-fifths by the school board.

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8 | (Redesignate subsequent sections.)

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11 | ===== T I T L E    A M E N D M E N T =====

12 | And the title is amended as follows:

13 |         On page 5, line 4, after the semicolon

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15 | insert:

16 |         amending s. 194.035, F.S.; revising  
 17 |         qualification requirements for special masters  
 18 |         appointed to hear issues regarding valuation of  
 19 |         real property or tangible personal property;

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