Bill No. <u>CS for SB 1176</u>

Amendment No. ___   Barcode 531716

CHAMBER ACTION

<u>Senate</u>   <u>House</u>

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11   Senator Saunders moved the following amendment:

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

14   On page 61, between lines 16 and 17,

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16   insert:

17   Section 42. 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 appoint special masters for the

22   purpose of taking testimony and making recommendations to the

23   board, which recommendations the board may act upon without

24   further hearing. Such special masters may not be elected or

25   appointed officials or employees of the county but shall be

26   selected from a list of those qualified individuals who are

27   willing to serve as special masters. Employees and elected or

28   appointed officials of a taxing jurisdiction or of the state

29   may not serve as special masters. The clerk of the board shall

30   annually notify such individuals or their professional

31   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 <u>or a member of The Florida Bar with no less than 5</u>

22 | <u>years' experience in the area of ad valorem taxation</u>. 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 <u>or a member of The Florida Bar with no less</u>

28 | <u>than 5 years' experience in the area of ad valorem taxation</u>. 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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