

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. DOES THE BILL:

- | | | | |
|--------------------------------------|------------------------------|-----------------------------|---|
| 1. Reduce government? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 2. Lower taxes? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 3. Expand individual freedom? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 4. Increase personal responsibility? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 5. Empower families? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |

For any principle that received a "no" above, please explain:

B. EFFECT OF PROPOSED CHANGES:

This bill amends provisions regarding the assessment of real and tangible personal property taxes. Specifically, the bill amends the timetable for submission of evidence by the petitioner to the property appraiser; and consequences for failure to submit evidence after such evidence are requested by the property appraiser in writing.

The bill changes the time period during which an adjustment hearing must be held by adding 15 days to the time period.

The bill provides discretion to counties having a population of more than 70,000 regarding the appointment of a special master to take testimony and make recommendations to the value adjustment board.

The bill provides that a special master appointed to hear issues regarding either the valuation of real estate or the valuation of tangible personal property may be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation.

Current Law

Part I, ch. 194, F.S., currently provides for the administrative review and potential for adjustment of real or tangible personal property ad valorem tax assessments upon the petition of an aggrieved tax payer.

C. SECTION DIRECTORY:

Section 1. Amends s. 194.011(4)(a) & (b), F.S., to provide that a list of evidence be submitted to the property appraiser at the earlier of at least 15 days prior to the assessment adjustment hearing, or 45 days after the filing deadline; provides that the failure to provide evidence in response to a written request makes the evidence ineligible to be presented or accepted at the hearing; provides a time frame during which the property appraiser must provide a list of evidence.

Section 2. Amends s. 194.032(1)(a), F.S., to increase the time by 15 days within which the value adjustment board shall meet.

Section 3. Amends s. 194.035(1), F.S., to provide that a special master may be a member of The Florida Board with not less than five years' experience in the area of ad valorem taxation, for purposes of hearing issues regarding the valuation of real estate or tangible personal property.

Section 4. Provides an effective date of upon becoming law.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The bill does not require a city or county to expend funds or to take any action requiring the expenditure of funds.

The bill does not reduce the authority that municipalities or counties have to raise revenues in the aggregate.

This bill does not reduce the percentage of state tax shared with counties or municipalities.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

Drafting Issues

There do not appear to be any technical drafting issues.

Other Comments

None.

IV. AMENDMENTS/COMMITTEE SUBSTITUTE CHANGES

None.