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A bill to be entitled  
 An act relating to value adjustment board property tax  
 hearings; amending s. 194.011, F.S.; revising procedures  
 and requirements for presentation of evidence; amending s.  
 194.032, F.S.; revising a notice time period; amending s.  
 194.035, F.S.; permitting rather than requiring  
 appointment of a special master in certain counties for  
 certain hearings; specifying alternative qualifications  
 for certain special masters; providing an effective date.

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

Section 1. Subsection (4) of section 194.011, Florida  
 Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.--

(4)(a) At least 15 ~~10~~ days before the hearing, or 45 days  
after the filing deadline provided in paragraph (3)(d),  
whichever occurs first, the petitioner shall provide to the  
 property appraiser a list of evidence to be presented at the  
 hearing, together with copies of all documentation to be  
 considered by the value adjustment board and a summary of  
 evidence to be presented by witnesses. No petitioner may present  
for consideration, nor may a board or special master accept for  
consideration, testimony or other evidentiary materials that  
were requested of the petitioner in writing by the property  
appraiser and denied to the property appraiser.

(b) No later than 5 days before the hearing, if after the  
 petitioner has provided ~~provides~~ the information as required  
 under paragraph (a), and if requested in writing by the  
petitioner, the property appraiser shall provide to the



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31 petitioner a list of evidence to be presented at the hearing,  
32 together with copies of all documentation to be considered by  
33 the value adjustment board and a summary of evidence to be  
34 presented by witnesses. The evidence list must contain the  
35 property record card if provided by the clerk.

36 Section 2. Paragraph (a) of subsection (1) of section  
37 194.032, Florida Statutes, is amended to read:

38 194.032 Hearing purposes; timetable.--

39 (1)(a) The value adjustment board shall meet not earlier  
40 than 30 days and not later than 75 ~~60~~ days after the mailing of  
41 the notice provided in s. 194.011(1); however, no board hearing  
42 shall be held before approval of all or any part of the  
43 assessment rolls by the Department of Revenue. The board shall  
44 meet for the following purposes:

45 1. Hearing petitions relating to assessments filed  
46 pursuant to s. 194.011(3).

47 2. Hearing complaints relating to homestead exemptions as  
48 provided for under s. 196.151.

49 3. Hearing appeals from exemptions denied, or disputes  
50 arising from exemptions granted, upon the filing of exemption  
51 applications under s. 196.011.

52 4. Hearing appeals concerning ad valorem tax deferrals and  
53 classifications.

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

56 194.035 Special masters; property evaluators.--

57 (1) In counties having a population of more than 75,000,  
58 the board may ~~shall~~ appoint special masters for the purpose of  
59 taking testimony and making recommendations to the board, which  
60 recommendations the board may act upon without further hearing.



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61 Such special masters may not be elected or appointed officials  
62 or employees of the county but shall be selected from a list of  
63 those qualified individuals who are willing to serve as special  
64 masters. Employees and elected or appointed officials of a  
65 taxing jurisdiction or of the state may not serve as special  
66 masters. The clerk of the board shall annually notify such  
67 individuals or their professional associations to make known to  
68 them that opportunities to serve as special masters exist. The  
69 Department of Revenue shall provide a list of qualified special  
70 masters to any county with a population of 75,000 or less.  
71 Subject to appropriation, the department shall reimburse  
72 counties with a population of 75,000 or less for payments made  
73 to special masters appointed for the purpose of taking testimony  
74 and making recommendations to the value adjustment board  
75 pursuant to this section. The department shall establish a  
76 reasonable range for payments per case to special masters based  
77 on such payments in other counties. Requests for reimbursement  
78 of payments outside this range shall be justified by the county.  
79 If the total of all requests for reimbursement in any year  
80 exceeds the amount available pursuant to this section, payments  
81 to all counties shall be prorated accordingly. A special master  
82 appointed to hear issues of exemptions and classifications shall  
83 be a member of The Florida Bar with no less than 5 years'  
84 experience in the area of ad valorem taxation. A special master  
85 appointed to hear issues regarding the valuation of real estate  
86 shall be a state certified real estate appraiser with not less  
87 than 5 years' experience in real property valuation or a member  
88 of The Florida Bar with no less than 5 years' experience in the  
89 area of ad valorem taxation. A special master appointed to hear  
90 issues regarding the valuation of tangible personal property



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91 shall be a designated member of a nationally recognized  
92 appraiser's organization with not less than 5 years' experience  
93 in tangible personal property valuation or a member of The  
94 Florida Bar with no less than 5 years' experience in the area of  
95 ad valorem taxation. A special master need not be a resident of  
96 the county in which he or she serves. No special master shall be  
97 permitted to represent a person before the board in any tax year  
98 during which he or she has served that board as a special  
99 master. The board shall appoint such masters from the list so  
100 compiled prior to convening of the board. The expense of  
101 hearings before special masters and any compensation of special  
102 masters shall be borne three-fifths by the board of county  
103 commissioners and two-fifths by the school board.

104 Section 4. This act shall take effect upon becoming a law.