

By Senator Margolis

35-1015-03

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A bill to be entitled

An act relating to the administrative and judicial review of property taxes; amending s. 194.011, F.S.; increasing the time periods within which certain evidentiary materials must be provided by and to the petitioner; amending s. 194.032, F.S.; revising the time period for the clerk to provide a petitioner with an appearance schedule; 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 14 ~~10~~ days before the hearing, 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.

(b) No later than 5 days before the hearing and after the petitioner provides the information required under paragraph (a), the property appraiser shall provide to the petitioner 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. The evidence list must contain the property record card if provided by the clerk.

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

3 194.032 Hearing purposes; timetable.--

4 (2) The clerk of the governing body of the county
5 shall prepare a schedule of appearances before the board based
6 on petitions timely filed with him or her. The clerk shall
7 notify each petitioner of the scheduled time of his or her
8 appearance no less than 22 ~~20~~ calendar days prior to the day
9 of such scheduled appearance. Upon receipt of this
10 notification, the petitioner shall have the right to
11 reschedule the hearing a single time by submitting to the
12 clerk of the governing body of the county a written request to
13 reschedule, no less than 5 calendar days before the day of the
14 originally scheduled hearing. A copy of the property record
15 card containing relevant information used in computing the
16 taxpayer's current assessment shall be included with such
17 notice, if said card was requested by the taxpayer. Such
18 request shall be made by checking an appropriate box on the
19 petition form. No petitioner shall be required to wait for
20 more than 4 hours from the scheduled time; and, if his or her
21 petition is not heard in that time, the petitioner may, at his
22 or her option, report to the chairperson of the meeting that
23 he or she intends to leave; and, if he or she is not heard
24 immediately, the petitioner's administrative remedies will be
25 deemed to be exhausted, and he or she may seek further relief
26 as he or she deems appropriate. Failure on three occasions
27 with respect to any single tax year to convene at the
28 scheduled time of meetings of the board shall constitute
29 grounds for removal from office by the Governor for neglect of
30 duties.

31 Section 3. This act shall take effect July 1, 2003.

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SENATE SUMMARY

Increases certain periods for the provision of evidence and appearance schedule notices in hearings related to property tax reviews. (See bill for details.)