

By Senator Constantine

22-989A-03

See HB 1315

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

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

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

18 194.011 Assessment notice; objections to
19 assessments.--

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

1 (b) No later than 5 days before the hearing, if after
2 the petitioner has provided ~~provides~~ the information as
3 required under paragraph (a), and if requested in writing by
4 the petitioner, the property appraiser shall provide to the
5 petitioner a list of evidence to be presented at the hearing,
6 together with copies of all documentation to be considered by
7 the value adjustment board and a summary of evidence to be
8 presented by witnesses. The evidence list must contain the
9 property record card if provided by the clerk.

10 Section 2. Paragraph (a) of subsection (1) of section
11 194.032, Florida Statutes, is amended to read:

12 194.032 Hearing purposes; timetable.--

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

19 1. Hearing petitions relating to assessments filed
20 pursuant to s. 194.011(3).

21 2. Hearing complaints relating to homestead exemptions
22 as provided for under s. 196.151.

23 3. Hearing appeals from exemptions denied, or disputes
24 arising from exemptions granted, upon the filing of exemption
25 applications under s. 196.011.

26 4. Hearing appeals concerning ad valorem tax deferrals
27 and classifications.

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

30 194.035 Special masters; property evaluators.--

1 (1) In counties having a population of more than
2 75,000, the board may ~~shall~~ appoint special masters for the
3 purpose of taking testimony and making recommendations to the
4 board, which recommendations the board may act upon without
5 further hearing. Such special masters may not be elected or
6 appointed officials or employees of the county but shall be
7 selected from a list of those qualified individuals who are
8 willing to serve as special masters. Employees and elected or
9 appointed officials of a taxing jurisdiction or of the state
10 may not serve as special masters. The clerk of the board shall
11 annually notify such individuals or their professional
12 associations to make known to them that opportunities to serve
13 as special masters exist. The Department of Revenue shall
14 provide a list of qualified special masters to any county with
15 a population of 75,000 or less. Subject to appropriation, the
16 department shall reimburse counties with a population of
17 75,000 or less for payments made to special masters appointed
18 for the purpose of taking testimony and making recommendations
19 to the value adjustment board pursuant to this section. The
20 department shall establish a reasonable range for payments per
21 case to special masters based on such payments in other
22 counties. Requests for reimbursement of payments outside this
23 range shall be justified by the county. If the total of all
24 requests for reimbursement in any year exceeds the amount
25 available pursuant to this section, payments to all counties
26 shall be prorated accordingly. A special master appointed to
27 hear issues of exemptions and classifications shall be a
28 member of The Florida Bar with no less than 5 years'
29 experience in the area of ad valorem taxation. A special
30 master appointed to hear issues regarding the valuation of
31 real estate shall be a state certified real estate appraiser

1 with not less than 5 years' experience in real property
2 valuation or a member of The Florida Bar with no less than 5
3 years' experience in the area of ad valorem taxation. A
4 special master appointed to hear issues regarding the
5 valuation of tangible personal property shall be a designated
6 member of a nationally recognized appraiser's organization
7 with not less than 5 years' experience in tangible personal
8 property valuation or a member of The Florida Bar with no less
9 than 5 years' experience in the area of ad valorem taxation. A
10 special master need not be a resident of the county in which
11 he or she serves. No special master shall be permitted to
12 represent a person before the board in any tax year during
13 which he or she has served that board as a special master. The
14 board shall appoint such masters from the list so compiled
15 prior to convening of the board. The expense of hearings
16 before special masters and any compensation of special masters
17 shall be borne three-fifths by the board of county
18 commissioners and two-fifths by the school board.

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

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