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Proposed Committee Substitute by the Committee on Finance and Tax

1                   A bill to be entitled

2           An act relating to value adjustment boards; amending s.  
3           194.011, F.S.; requiring that the Department of Revenue  
4           develop a uniform policies and procedures manual for  
5           use in proceedings before value adjustment boards;  
6           specifying availability requirements for such manual;  
7           amending s. 194.015, F.S.; revising the membership of  
8           value adjustment boards; providing for citizen members;  
9           revising criteria related to appointment to such  
10          boards; revising quorum requirements; deleting  
11          provisions authorizing county attorneys to act as  
12          counsel for value adjustment boards; amending s.  
13          194.035, F.S.; providing that a requirement that value  
14          adjustment boards appoint special magistrates for  
15          certain purposes applies to all counties; requiring  
16          value adjustment boards to verify the qualifications of  
17          special magistrates prior to appointment; providing  
18          selection criteria; requiring that the department  
19          provide training for special magistrates; providing  
20          training requirements; amending s. 194.037, F.S.;  
21          revising information required to be provided on the  
22          disclosure of tax impact form to include certain  
23          additional information; providing an effective date.

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

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27           Section 1. Subsection (5) of section 194.011, Florida  
28   Statutes, is amended to read:



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29 | 194.011 Assessment notice; objections to assessments.--

30 | (5) (a) The department shall by rule prescribe uniform  
31 | procedures for hearings before the value adjustment board which  
32 | include requiring:

33 | 1. ~~(a)~~ Procedures for the exchange of information and  
34 | evidence by the property appraiser and the petitioner consistent  
35 | with s. 194.032; and

36 | 2. ~~(b)~~ That the value adjustment board hold an  
37 | organizational meeting for the purpose of making these procedures  
38 | available to petitioners.

39 | (b) The department shall develop a uniform policies and  
40 | procedures manual that shall be used by value adjustment boards,  
41 | special magistrates, and taxpayers in proceedings before value  
42 | adjustment boards. The manual shall be made available, at a  
43 | minimum, on the department's website and on the existing websites  
44 | of the clerks of circuit courts.

45 | Section 2. Section 194.015, Florida Statutes, is amended to  
46 | read:

47 | 194.015 Value adjustment board.--There is hereby created a  
48 | value adjustment board for each county, which shall consist of  
49 | two ~~three~~ members of the governing body of the county as elected  
50 | from the membership of the board of said governing body, one of  
51 | whom shall be elected chairperson, and one member ~~two members~~ of  
52 | the school board as elected from the membership of the school  
53 | board, and two citizen members, one of whom shall be appointed by  
54 | the governing body of the county and must own homestead property  
55 | within the county and one of whom must be appointed by the school  
56 | board and must own a business occupying commercial space located  
57 | within the school district. A citizen member may not be a member  
58 | or an employee of any taxing authority, and may not be a person



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59 | who represents property owners in any administrative or judicial  
60 | review of property taxes. The members of the board may be  
61 | temporarily replaced by other members of the respective boards on  
62 | appointment by their respective chairpersons. Any three members  
63 | shall constitute a quorum of the board, except that each quorum  
64 | must include at least one member of said governing board and at  
65 | least one member of the school board and at least one citizen  
66 | member, and no meeting of the board shall take place unless a  
67 | quorum is present. Members of the board may receive such per diem  
68 | compensation as is allowed by law for state employees if both  
69 | bodies elect to allow such compensation. The clerk of the  
70 | governing body of the county shall be the clerk of the value  
71 | adjustment board. ~~The office of the county attorney may be~~  
72 | ~~counsel to the board unless the county attorney represents the~~  
73 | ~~property appraiser, in which instance~~ The board shall appoint  
74 | private counsel who has practiced law for over 5 years and who  
75 | shall receive such compensation as may be established by the  
76 | board. The private counsel may not represent the property  
77 | appraiser, the tax collector, any taxing authority, or any  
78 | property owner in any administrative or judicial review of  
79 | property taxes. No meeting of the board shall take place unless  
80 | counsel to the board is present. ~~However, counsel for the~~  
81 | ~~property appraiser shall not be required when the county attorney~~  
82 | ~~represents only the board at the board hearings, even though the~~  
83 | ~~county attorney may represent the property appraiser in other~~  
84 | ~~matters or at a different time.~~ Two-fifths of the expenses of the  
85 | board shall be borne by the district school board and three-  
86 | fifths by the district county commission.

87 | Section 3. Section 194.035, Florida Statutes, is amended to  
88 | read:



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89 | 194.035 Special magistrates; property evaluators.--

90 | (1) Each value adjustment ~~In counties having a population~~  
91 | ~~of more than 75,000,~~ the board shall appoint special magistrates  
92 | for the purpose of taking testimony and making recommendations to  
93 | the board, which recommendations the board may act upon without  
94 | further hearing. These special magistrates may not be elected or  
95 | appointed officials or employees of the county but shall be  
96 | selected from a list of those qualified individuals who are  
97 | willing to serve as special magistrates. Employees and elected or  
98 | appointed officials of a taxing jurisdiction or of the state may  
99 | not serve as special magistrates. The clerk of the board shall  
100 | annually notify such individuals or their professional  
101 | associations to make known to them that opportunities to serve as  
102 | special magistrates exist. The Department of Revenue shall  
103 | provide a list of qualified special magistrates to any county  
104 | with a population of 75,000 or less. Subject to appropriation,  
105 | the department shall reimburse counties with a population of  
106 | 75,000 or less for payments made to special magistrates appointed  
107 | for the purpose of taking testimony and making recommendations to  
108 | the value adjustment board pursuant to this section. The  
109 | department shall establish a reasonable range for payments per  
110 | case to special magistrates based on such payments in other  
111 | counties. Requests for reimbursement of payments outside this  
112 | range shall be justified by the county. If the total of all  
113 | requests for reimbursement in any year exceeds the amount  
114 | available pursuant to this section, payments to all counties  
115 | shall be prorated accordingly. A special magistrate appointed to  
116 | hear issues of exemptions and classifications shall be a member  
117 | of The Florida Bar with no less than 5 years' experience in the  
118 | area of ad valorem taxation. A special magistrate appointed to



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119 | hear issues regarding the valuation of real estate shall be a  
120 | state certified real estate appraiser with not less than 5 years'  
121 | experience in real property valuation. A special magistrate  
122 | appointed to hear issues regarding the valuation of tangible  
123 | personal property shall be a designated member of a nationally  
124 | recognized appraiser's organization with not less than 5 years'  
125 | experience in tangible personal property valuation. A special  
126 | magistrate need not be a resident of the county in which he or  
127 | she serves. A special magistrate may not represent a person  
128 | before the board in any tax year during which he or she has  
129 | served that board as a special magistrate. Before appointing a  
130 | special magistrate, a value adjustment board shall verify the  
131 | special magistrate's qualifications. The value adjustment board  
132 | shall ensure that the selection of special magistrates is based  
133 | solely upon the experience and qualifications of the special  
134 | magistrate and is not influenced by the property appraiser. It is  
135 | the duty of the special magistrate to accurately and completely  
136 | preserve all testimony and, in making recommendations to the  
137 | value adjustment board, the special magistrate shall include  
138 | proposed findings of fact, conclusions of law, and reasons for  
139 | upholding or overturning the determination of the property  
140 | appraiser. The board shall appoint special magistrates from the  
141 | list so compiled prior to convening of the board. The expense of  
142 | hearings before magistrates and any compensation of special  
143 | magistrates shall be borne three-fifths by the board of county  
144 | commissioners and two-fifths by the school board.

145 |       (2) The value adjustment board of each county may employ  
146 | qualified property appraisers or evaluators to appear before the  
147 | value adjustment board at that meeting of the board which is held  
148 | for the purpose of hearing complaints. Such property appraisers



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149 or evaluators shall present testimony as to the just value of any  
150 property the value of which is contested before the board and  
151 shall submit to examination by the board, the taxpayer, and the  
152 property appraiser.

153 (3) The department shall provide and conduct training for  
154 special magistrates at least once each year in at least five  
155 locations throughout the state. The training shall emphasize the  
156 department's standard measures of value, including the guidelines  
157 for real and tangible personal property. Notwithstanding the  
158 requirements in subsection (1), a person who has 3 years of  
159 relevant experience and who has completed the training provided  
160 by the department under this subsection may be appointed as a  
161 special magistrate. The training shall be open to the public.

162 Section 4. Subsection (1) of section 194.037, Florida  
163 Statutes, is amended to read:

164 194.037 Disclosure of tax impact.--

165 (1) After hearing all petitions, complaints, appeals, and  
166 disputes, the clerk shall make public notice of the findings and  
167 results of the board in at least a quarter-page size  
168 advertisement of a standard size or tabloid size newspaper, and  
169 the headline shall be in a type no smaller than 18 point. The  
170 advertisement shall not be placed in that portion of the  
171 newspaper where legal notices and classified advertisements  
172 appear. The advertisement shall be published in a newspaper of  
173 general paid circulation in the county. The newspaper selected  
174 shall be one of general interest and readership in the community,  
175 and not one of limited subject matter, pursuant to chapter 50.  
176 The headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD.  
177 The public notice shall list the members of the value adjustment  
178 board and the taxing authorities to which they are elected. The



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179 form shall show, in columnar form, for each of the property  
180 classes listed under subsection (2), the following information,  
181 with appropriate column totals:

182 (a) In the first column, the number of parcels for which  
183 the board granted exemptions that had been denied or that had not  
184 been acted upon by the property appraiser.

185 (b) In the second column, the number of parcels for which  
186 petitions were filed concerning a property tax exemption.

187 (c) In the third column, the number of parcels for which  
188 the board considered the petition and reduced the assessment from  
189 that made by the property appraiser on the initial assessment  
190 roll.

191 (d) In the fourth column, the number of parcels for which  
192 petitions were filed but which were not considered by the board  
193 because such petitions were withdrawn or settled prior to the  
194 board's consideration.

195 (e)~~(d)~~ In the fifth ~~fourth~~ column, the number of parcels  
196 for which petitions were filed requesting a change in assessed  
197 value, including requested changes in assessment classification.

198 (f)~~(e)~~ In the sixth ~~fifth~~ column, the net change in taxable  
199 value from the assessor's initial roll which results from board  
200 decisions.

201 (g)~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes  
202 to parcels not granted relief by the board. The shift shall be  
203 computed as the amount shown in column 5 multiplied by the  
204 applicable millage rates adopted by the taxing authorities in  
205 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of  
206 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
207 Constitution, but without adjustment as authorized pursuant to s.  
208 200.065(6). If for any taxing authority the hearing has not been



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209 | completed at the time the notice required herein is prepared, the  
210 | millage rate used shall be that adopted in the hearing held  
211 | pursuant to s. 200.065(2)(c).

212 |       Section 5. This act shall take effect July 1, 2008.