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CHAMBER ACTION

Senate

House

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Floor: 2/AD/3R  
4/30/2008 5:35 PM

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1 Senator Haridopolos moved the following **amendment**:

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3 **Senate Amendment (with title amendment)**

4 Delete line(s) 90-169

5 and insert: Section 3. Section 194.035, Florida Statutes, is  
6 amended to read:

7 194.035 Special magistrates; property evaluators.--

8 (1) In counties having a population of more than 75,000,  
9 the board shall appoint special magistrates for the purpose of  
10 taking testimony and making recommendations to the board, which  
11 recommendations the board may act upon without further hearing.  
12 These special magistrates may not be elected or appointed  
13 officials or employees of the county but shall be selected from a  
14 list of those qualified individuals who are willing to serve as  
15 special magistrates. Employees and elected or appointed officials  
16 of a taxing jurisdiction or of the state may not serve as special  
17 magistrates. The clerk of the board shall annually notify such



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18 individuals or their professional associations to make known to  
19 them that opportunities to serve as special magistrates exist.  
20 The Department of Revenue shall provide a list of qualified  
21 special magistrates to any county with a population of 75,000 or  
22 less. Subject to appropriation, the department shall reimburse  
23 counties with a population of 75,000 or less for payments made to  
24 special magistrates appointed for the purpose of taking testimony  
25 and making recommendations to the value adjustment board pursuant  
26 to this section. The department shall establish a reasonable  
27 range for payments per case to special magistrates based on such  
28 payments in other counties. Requests for reimbursement of  
29 payments outside this range shall be justified by the county. If  
30 the total of all requests for reimbursement in any year exceeds  
31 the amount available pursuant to this section, payments to all  
32 counties shall be prorated accordingly. If a county having a  
33 population less than 75,000 does not appoint a special magistrate  
34 to hear each petition, the person or persons designated to hear  
35 petitions before the value adjustment board shall attend the  
36 training provided pursuant to subsection (3), regardless of  
37 whether the person would otherwise be required to attend, but  
38 shall not be required to pay the tuition fee specified in  
39 subsection (3). A special magistrate appointed to hear issues of  
40 exemptions and classifications shall be a member of The Florida  
41 Bar with no less than 5 years' experience in the area of ad  
42 valorem taxation. A special magistrate appointed to hear issues  
43 regarding the valuation of real estate shall be a state certified  
44 real estate appraiser with not less than 5 years' experience in  
45 real property valuation. A special magistrate appointed to hear  
46 issues regarding the valuation of tangible personal property  
47 shall be a designated member of a nationally recognized



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48 appraiser's organization with not less than 5 years' experience  
49 in tangible personal property valuation. A special magistrate  
50 need not be a resident of the county in which he or she serves. A  
51 special magistrate may not represent a person before the board in  
52 any tax year during which he or she has served that board as a  
53 special magistrate. Before appointing a special magistrate, a  
54 value adjustment board shall verify the special magistrate's  
55 qualifications. The value adjustment board shall ensure that the  
56 selection of special magistrates is based solely upon the  
57 experience and qualifications of the special magistrate and is  
58 not influenced by the property appraiser. The special magistrate  
59 shall accurately and completely preserve all testimony and, in  
60 making recommendations to the value adjustment board, shall  
61 include proposed findings of fact, conclusions of law, and  
62 reasons for upholding or overturning the determination of the  
63 property appraiser. ~~The board shall appoint special magistrates~~  
64 ~~from the list so compiled prior to convening of the board.~~ The  
65 expense of hearings before magistrates and any compensation of  
66 special magistrates shall be borne three-fifths by the board of  
67 county commissioners and two-fifths by the school board.

68 (2) The value adjustment board of each county may employ  
69 qualified property appraisers or evaluators to appear before the  
70 value adjustment board at that meeting of the board which is held  
71 for the purpose of hearing complaints. Such property appraisers  
72 or evaluators shall present testimony as to the just value of any  
73 property the value of which is contested before the board and  
74 shall submit to examination by the board, the taxpayer, and the  
75 property appraiser.

76 (3) The department shall provide and conduct training for  
77 special magistrates at least once each state fiscal year in at



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78 least five locations throughout the state. Such training shall  
79 emphasize the department's standard measures of value, including  
80 the guidelines for real and tangible personal property.  
81 Notwithstanding subsection (1), a person who has 3 years of  
82 relevant experience and who has completed the training provided  
83 by the department under this subsection may be appointed as a  
84 special magistrate. The training shall be open to the public. The  
85 department shall charge tuition fees to any person attending this  
86 training in an amount sufficient to fund the department's costs  
87 to conduct all aspects of the training. The department shall  
88 deposit the fees collected into the Certification Program Trust  
89 Fund pursuant to s. 195.002(2).

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95 ===== T I T L E A M E N D M E N T =====

96 And the title is amended as follows:

97 Delete line(s) 12-22

98 and insert:

99 amending s. 194.035, F.S.; requiring certain persons in  
100 certain counties to attend special magistrate training  
101 under certain circumstances; providing a fee exemption;  
102 requiring value adjustment boards to verify the  
103 qualifications of special magistrates prior to  
104 appointment; providing selection criteria; requiring the  
105 department to provide and conduct training for special  
106 magistrates; providing training requirements; requiring



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107 | the department to charge tuition fees; providing for  
108 | deposit of such fees; amending s. 194.037, F.S.: revising