

By the Committee on Finance and Tax; and Senator Haridopolos

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

23
24 Be It Enacted by the Legislature of the State of Florida:

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

28 194.011 Assessment notice; objections to assessments.--

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

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

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

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

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

46 194.015 Value adjustment board.--There is hereby created a
47 value adjustment board for each county, which shall consist of
48 two ~~three~~ members of the governing body of the county as elected
49 from the membership of the board of said governing body, one of
50 whom shall be elected chairperson, and one member ~~two members~~ of
51 the school board as elected from the membership of the school
52 board, and two citizen members, one of whom shall be appointed by
53 the governing body of the county and must own homestead property
54 within the county and one of whom must be appointed by the school
55 board and must own a business occupying commercial space located
56 within the school district. A citizen member may not be a member
57 or an employee of any taxing authority, and may not be a person

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

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

88 194.035 Special magistrates; property evaluators.--

89 (1) Each value adjustment ~~In counties having a population~~
90 ~~of more than 75,000,~~ the board shall appoint special magistrates
91 for the purpose of taking testimony and making recommendations to
92 the board, which recommendations the board may act upon without
93 further hearing. These special magistrates may not be elected or
94 appointed officials or employees of the county but shall be
95 selected from a list of those qualified individuals who are
96 willing to serve as special magistrates. Employees and elected or
97 appointed officials of a taxing jurisdiction or of the state may
98 not serve as special magistrates. The clerk of the board shall
99 annually notify such individuals or their professional
100 associations to make known to them that opportunities to serve as
101 special magistrates exist. The Department of Revenue shall
102 provide a list of qualified special magistrates to any county
103 with a population of 75,000 or less. Subject to appropriation,
104 the department shall reimburse counties with a population of
105 75,000 or less for payments made to special magistrates appointed
106 for the purpose of taking testimony and making recommendations to
107 the value adjustment board pursuant to this section. The
108 department shall establish a reasonable range for payments per
109 case to special magistrates based on such payments in other
110 counties. Requests for reimbursement of payments outside this
111 range shall be justified by the county. If the total of all
112 requests for reimbursement in any year exceeds the amount
113 available pursuant to this section, payments to all counties
114 shall be prorated accordingly. A special magistrate appointed to

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115 | hear issues of exemptions and classifications shall be a member
116 | of The Florida Bar with no less than 5 years' experience in the
117 | area of ad valorem taxation. A special magistrate appointed to
118 | hear issues regarding the valuation of real estate shall be a
119 | state certified real estate appraiser with not less than 5 years'
120 | experience in real property valuation. A special magistrate
121 | appointed to hear issues regarding the valuation of tangible
122 | personal property shall be a designated member of a nationally
123 | recognized appraiser's organization with not less than 5 years'
124 | experience in tangible personal property valuation. A special
125 | magistrate need not be a resident of the county in which he or
126 | she serves. A special magistrate may not represent a person
127 | before the board in any tax year during which he or she has
128 | served that board as a special magistrate. Before appointing a
129 | special magistrate, a value adjustment board shall verify the
130 | special magistrate's qualifications. The value adjustment board
131 | shall ensure that the selection of special magistrates is based
132 | solely upon the experience and qualifications of the special
133 | magistrate and is not influenced by the property appraiser. It is
134 | the duty of the special magistrate to accurately and completely
135 | preserve all testimony and, in making recommendations to the
136 | value adjustment board, the special magistrate shall include
137 | proposed findings of fact, conclusions of law, and reasons for
138 | upholding or overturning the determination of the property
139 | appraiser. ~~The board shall appoint special magistrates from the~~
140 | ~~list so compiled prior to convening of the board.~~ The expense of
141 | hearings before magistrates and any compensation of special
142 | magistrates shall be borne three-fifths by the board of county
143 | commissioners and two-fifths by the school board.

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144 (2) The value adjustment board of each county may employ
145 qualified property appraisers or evaluators to appear before the
146 value adjustment board at that meeting of the board which is held
147 for the purpose of hearing complaints. Such property appraisers
148 or evaluators shall present testimony as to the just value of any
149 property the value of which is contested before the board and
150 shall submit to examination by the board, the taxpayer, and the
151 property appraiser.

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

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

163 194.037 Disclosure of tax impact.--

164 (1) After hearing all petitions, complaints, appeals, and
165 disputes, the clerk shall make public notice of the findings and
166 results of the board in at least a quarter-page size
167 advertisement of a standard size or tabloid size newspaper, and
168 the headline shall be in a type no smaller than 18 point. The
169 advertisement shall not be placed in that portion of the
170 newspaper where legal notices and classified advertisements
171 appear. The advertisement shall be published in a newspaper of
172 general paid circulation in the county. The newspaper selected

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173 shall be one of general interest and readership in the community,
174 and not one of limited subject matter, pursuant to chapter 50.
175 The headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD.
176 The public notice shall list the members of the value adjustment
177 board and the taxing authorities to which they are elected. The
178 form shall show, in columnar form, for each of the property
179 classes listed under subsection (2), the following information,
180 with appropriate column totals:

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

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

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

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

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

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

200 (g) ~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes
201 to parcels not granted relief by the board. The shift shall be

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202 | computed as the amount shown in column 5 multiplied by the
203 | applicable millage rates adopted by the taxing authorities in
204 | hearings held pursuant to s. 200.065(2)(d) or adopted by vote of
205 | the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
206 | Constitution, but without adjustment as authorized pursuant to s.
207 | 200.065(6). If for any taxing authority the hearing has not been
208 | completed at the time the notice required herein is prepared, the
209 | millage rate used shall be that adopted in the hearing held
210 | pursuant to s. 200.065(2)(c).

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