

By the Committees on General Government Appropriations; Finance and Tax; and Senator Haridopolos

601-08346-08

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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; requiring that the department charge tuition
20 for such training; requiring that the department deposit
21 fees collected from such tuition into the Certification
22 Program Trust Fund; amending s. 194.037, F.S.; revising
23 information required to be provided on the disclosure of
24 tax impact form to include certain additional information;
25 amending s. 195.002, F.S.; conforming provisions to
26 changes made by the act; providing an effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:
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30 Section 1. Subsection (5) of section 194.011, Florida
31 Statutes, is amended to read:

32 194.011 Assessment notice; objections to assessments.--

33 (5) (a) The department shall by rule prescribe uniform
34 procedures for hearings before the value adjustment board which
35 include requiring:

36 1. (a) Procedures for the exchange of information and
37 evidence by the property appraiser and the petitioner consistent
38 with s. 194.032; and

39 2. (b) That the value adjustment board hold an
40 organizational meeting for the purpose of making these procedures
41 available to petitioners.

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

48 Section 2. Section 194.015, Florida Statutes, is amended to
49 read:

50 194.015 Value adjustment board.--There is hereby created a
51 value adjustment board for each county, which shall consist of
52 two ~~three~~ members of the governing body of the county as elected
53 from the membership of the board of said governing body, one of
54 whom shall be elected chairperson, ~~and one member~~ two members of
55 the school board as elected from the membership of the school
56 board, and two citizen members, one of whom shall be appointed by
57 the governing body of the county and must own homestead property
58 within the county and one of whom must be appointed by the school

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

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88 board shall be borne by the district school board and three-
89 fifths by the district county commission.

90 Section 3. Section 194.035, Florida Statutes, is amended to
91 read:

92 194.035 Special magistrates; property evaluators.--

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

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

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146 magistrates shall be borne three-fifths by the board of county
147 commissioners and two-fifths by the school board.

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

156 (3) The department shall provide and conduct training for
157 special magistrates at least once each state fiscal year in at
158 least five locations throughout the state. Such training shall
159 emphasize the department's standard measures of value, including
160 the guidelines for real and tangible personal property.
161 Notwithstanding subsection (1), a person who has 3 years of
162 relevant experience and who has completed the training provided
163 by the department under this subsection may be appointed as a
164 special magistrate. The training shall be open to the public. The
165 department shall charge tuition fees to any person attending this
166 training in an amount sufficient to fund the department's costs
167 to conduct all aspects of the training. The department shall
168 deposit the fees collected into the Certification Program Trust
169 Fund pursuant to s. 195.002(2).

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

172 194.037 Disclosure of tax impact.--

173 (1) After hearing all petitions, complaints, appeals, and
174 disputes, the clerk shall make public notice of the findings and

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175 results of the board in at least a quarter-page size
176 advertisement of a standard size or tabloid size newspaper, and
177 the headline shall be in a type no smaller than 18 point. The
178 advertisement shall not be placed in that portion of the
179 newspaper where legal notices and classified advertisements
180 appear. The advertisement shall be published in a newspaper of
181 general paid circulation in the county. The newspaper selected
182 shall be one of general interest and readership in the community,
183 and not one of limited subject matter, pursuant to chapter 50.
184 The headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD.
185 The public notice shall list the members of the value adjustment
186 board and the taxing authorities to which they are elected. The
187 form shall show, in columnar form, for each of the property
188 classes listed under subsection (2), the following information,
189 with appropriate column totals:

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

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

195 (c) In the third column, the number of parcels for which
196 the board considered the petition and reduced the assessment from
197 that made by the property appraiser on the initial assessment
198 roll.

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

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

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

209 (g)~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes
210 to parcels not granted relief by the board. The shift shall be
211 computed as the amount shown in column 5 multiplied by the
212 applicable millage rates adopted by the taxing authorities in
213 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of
214 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
215 Constitution, but without adjustment as authorized pursuant to s.
216 200.065(6). If for any taxing authority the hearing has not been
217 completed at the time the notice required herein is prepared, the
218 millage rate used shall be that adopted in the hearing held
219 pursuant to s. 200.065(2)(c).

220 Section 5. Subsection (2) of section 195.002, Florida
221 Statutes, is amended to read:

222 195.002 Supervision by Department of Revenue.--

223 (2) In furtherance of its duty to conduct schools to
224 upgrade assessment skills and collection skills, the department
225 may establish by rule committees on admissions and certification.
226 ~~Additionally,~~ The department may also incur reasonable expenses
227 for hiring instructors, travel, office operations, certificates
228 of completion, badges or awards, and food service incidental to
229 conducting such schools and for administering any certification
230 program under s. 145.10, ~~or~~ s. 145.11, or s. 194.035. The
231 department may charge a tuition fee and an examination fee to any

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232 | person who attends such a school and may charge a fee to certify
233 | or recertify any person under such a program. The department
234 | shall deposit such fees into the Certification Program Trust Fund
235 | which is created in the State Treasury. There shall be separate
236 | school accounts and program accounts in the trust fund for
237 | property appraisers, ~~and for~~ tax collectors, and special
238 | magistrates. The department shall use money in the fund to pay
239 | such expenses.

240 | Section 6. This act shall take effect July 1, 2008.