

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Attkisson offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove lines 177-186 and insert:

5 (3) (a) The department shall develop a uniform practice and  
6 procedure manual that shall be used by value adjustment boards,  
7 certified special magistrates, taxpayers, and property  
8 appraisers in proceedings before value adjustment boards. The  
9 manual shall be made available, at a minimum, on the  
10 department's website and on the existing websites of the clerks  
11 of court.

12 (b) The manual shall include uniform practices,  
13 procedures, and forms that govern the conduct of hearings on  
14 value adjustment board petitions, and shall be adopted as rules  
15 under the provisions of chapter 120. The provisions of s.

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16 120.536 shall not apply to this paragraph. These practices,  
17 procedures, and forms shall:

18 1. Include relevant provisions of chapter 194.

19 2. Promote uniform and fair processes for the conduct of  
20 hearings on value adjustment board petitions that provide an  
21 equitable property tax appeal process in furtherance of  
22 statutory and constitutional requirements.

23 (c) The procedures and forms required by this subsection  
24 shall be developed by the department in consultation with the  
25 Division of Administrative Hearings, and shall be based on  
26 provisions in chapter 28-106 of the Uniform Rules of Procedure  
27 that are modified to promote procedures conducted by value  
28 adjustment boards and certified special magistrates that are  
29 accessible, fair, impartial, straightforward, and uniform  
30 throughout the state.

31 (d) Hearings on petitions to value adjustment boards and  
32 hearings conducted by certified special magistrates are not  
33 proceedings governed by s. 120.569 or s. 120.57.

34 Section 4. Section 194.0355, Florida Statutes, is created  
35 to read:

36 194.0355 Assertions that the petition hearing procedures  
37 were violated.--

38 (1) This section applies when there is an assertion by the  
39 taxpayer or the property appraiser that there was a material  
40 violation of the law or the rules governing the hearing of a  
41 petition.

42 (2) This assertion must be made by the taxpayer or the  
43 property appraiser to the board of county commissioners using a  
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44 form prescribed by the department and shall be accompanied by a  
45 copy of the record of the proceedings.

46 (3) Boards of county commissioners must place the  
47 consideration of such assertions on their next available agenda.

48 (4) In all circumstance, the board of county commissioners  
49 shall issue a written decision. This written decision shall  
50 contain findings of fact and conclusions of law, and shall  
51 include reasons for a finding that a material violation of the  
52 law has occurred.

53 (5) If the board of county commissioners finds that a  
54 material violation of law occurred, it shall issue appropriate  
55 instructions to the value adjustment board or certified special  
56 magistrate, which may include directions that a new hearing be  
57 held or that a different certified special magistrate be  
58 assigned to hear the case.

59 (6) The value adjustment board shall not render a decision  
60 until the procedures in this section are exhausted.

61 Section 5. Section 194.0356, Florida Statutes, is created  
62 to read:

63 194.0355 Training and certification of special  
64 magistrates.--

65 (1) Based upon the willingness of The Florida Bar to  
66 undertake the project, it shall provide training materials,  
67 courses, examinations, and certification to attorney special  
68 magistrates who will be certified to hear value adjustment board  
69 petitions regarding property tax exemptions, classifications,  
70 and deferrals.

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71       (2) Based upon the willingness of the Florida Institute of  
72 Certified Public Accountants to undertake the project, it shall  
73 provide training materials, courses, examinations, and  
74 certification to the following:

75       (a) Real property appraiser special magistrates who will  
76 be certified to hear value adjustment board petitions regarding  
77 the valuation of real property.

78       (b) Tangible personal property appraiser special  
79 magistrates who will be certified to hear value adjustment board  
80 petitions regarding the valuation of tangible personal property.

81       (3) The Florida Bar and the Florida Institute of Certified  
82 Public Accountants shall:

83       (a) Develop training materials and conduct training, which  
84 shall include examinations, for all special magistrates at least  
85 once each year in at least five locations throughout the state,  
86 which may include classroom training, online training, or any  
87 combination of such training methods; and

88       (b) Certify and renew certification every 3 years,  
89 including fees for such actions, of all special magistrates.

90       1. The department shall assist The Florida Bar and the  
91 Florida Institute of Certified Public Accountants in determining  
92 the scope and general content of the training and training  
93 materials. The Florida Bar and the Florida Institute of  
94 Certified Public Accountants shall consult with the department  
95 during the development of training materials, courses,  
96 examinations, and certification procedures.

97       2. The Florida Bar shall develop training materials,  
98 courses, examinations, and certification procedures for Florida

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99 ad valorem tax law and the practices and procedures for value  
100 adjustment board hearings, which shall include the practice and  
101 procedure manual.

102 3. The Florida Institute of Certified Public Accountants  
103 shall subcontract with the Appraisal Institute or similar  
104 accredited organization for training materials, courses,  
105 examinations, and certification procedures for real estate and  
106 tangible personal property appraisal training.

107 (4) The Florida Bar and the Florida Institute of Certified  
108 Public Accountants may charge fees for providing training,  
109 examination, and certification, and may subcontract with other  
110 entities to perform any of these functions or components of such  
111 functions.

112 (5) For calendar year 2009, a sufficient number of  
113 training courses must be conducted to ensure the availability of  
114 certified special magistrates to hear petitions submitted to  
115 value adjustment boards on or after September 1, 2009.

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119 **T I T L E A M E N D M E N T**

120 Remove line 19 and insert:

121 providing training requirements; authorizing the department to  
122 develop procedures in conjunction with the Division of  
123 Administrative Hearings; creating s. 194.0355, F.S., providing  
124 circumstances in which taxpayers or property appraisers may  
125 assert material violations of the laws and procedures to the  
126 board of county commissioners; providing for decisions by such  
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127 boards; creating s. 194.0356, F.S., requesting the assistance of  
128 The Florida Bar and the Florida Institute of Certified Public  
129 Accountants concerning training and certification of special  
130 magistrates; providing for training of magistrates before a  
131 specified date; amending s. 194.037,