

1 A bill to be entitled
 2 An act relating to value adjustment boards; amending s.
 3 194.011, F.S.; requiring the Department of Revenue to
 4 develop a uniform policies and procedures manual for use
 5 in proceedings before value adjustment boards; specifying
 6 availability requirements for the manual; amending s.
 7 194.015, F.S.; deleting provisions relating to county
 8 attorneys as counsel for value adjustment boards; amending
 9 s. 194.034, F.S.; requiring recommendations of special
 10 magistrates to include certain information; amending s.
 11 194.035, F.S.; applying to all counties a requirement that
 12 value adjustment boards appoint special magistrates for
 13 certain purposes; requiring value adjustment boards to
 14 verify the qualifications of special magistrates prior to
 15 appointment; providing selection criteria; requiring the
 16 department to provide training for special magistrates;
 17 providing training requirements; amending s. 194.037,
 18 F.S.; revising required information in the disclosure of
 19 tax impact form to include certain additional information;
 20 providing an effective date.

21
 22 Be It Enacted by the Legislature of the State of Florida:

23
 24 Section 1. Subsection (5) of section 194.011, Florida
 25 Statutes, is amended to read:
 26 194.011 Assessment notice; objections to assessments.--

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

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

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

36 (b) In consultation with value adjustment boards, the
 37 department shall develop a uniform policies and procedures
 38 manual to be used by value adjustment boards, special
 39 magistrates, and taxpayers in proceedings before value
 40 adjustment boards. The manual shall be made available, at a
 41 minimum, on the department's website and on property appraisers'
 42 existing websites.

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

45 194.015 Value adjustment board.--There is hereby created a
 46 value adjustment board for each county, which shall consist of
 47 three members of the governing body of the county as elected
 48 from the membership of the board of said governing body, one of
 49 whom shall be elected chairperson, and two members of the school
 50 board as elected from the membership of the school board. The
 51 members of the board may be temporarily replaced by other
 52 members of the respective boards on appointment by their
 53 respective chairpersons. Any three members shall constitute a
 54 quorum of the board, except that each quorum must include at

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55 | least one member of said governing board and at least one member
56 | of the school board, and no meeting of the board shall take
57 | place unless a quorum is present. Members of the board may
58 | receive such per diem compensation as is allowed by law for
59 | state employees if both bodies elect to allow such compensation.
60 | The clerk of the governing body of the county shall be the clerk
61 | of the value adjustment board. ~~The office of the county attorney~~
62 | ~~may be counsel to the board unless the county attorney~~
63 | ~~represents the property appraiser, in which instance~~ The board
64 | shall appoint private counsel who has practiced law for over 5
65 | years and who shall receive such compensation as may be
66 | established by the board. No meeting of the board shall take
67 | place unless counsel to the board is present. ~~However, counsel~~
68 | ~~for the property appraiser shall not be required when the county~~
69 | ~~attorney represents only the board at the board hearings, even~~
70 | ~~though the county attorney may represent the property appraiser~~
71 | ~~in other matters or at a different time.~~ Two-fifths of the
72 | expenses of the board shall be borne by the district school
73 | board and three-fifths by the district county commission.

74 | Section 3. Subsection (2) of section 194.034, Florida
75 | Statutes, is amended to read:

76 | 194.034 Hearing procedures; rules.--

77 | (2) In each case, except when a complaint is withdrawn by
78 | the petitioner or is acknowledged as correct by the property
79 | appraiser, the value adjustment board shall render a written
80 | decision. All such decisions shall be issued within 20 calendar
81 | days of the last day the board is in session under s. 194.032.
82 | The decision of the board shall contain findings of fact and

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83 conclusions of law and shall include reasons for upholding or
84 overturning the determination of the property appraiser. When a
85 special magistrate has been appointed, the recommendations of
86 the special magistrate, which must include proposed findings of
87 fact, conclusions of law, and reasons for upholding or
88 overturning the determination of the property appraiser, shall
89 be considered by the board. The clerk, upon issuance of the
90 decisions, shall, on a form provided by the Department of
91 Revenue, notify by first-class mail each taxpayer, the property
92 appraiser, and the department of the decision of the board.

93 Section 4. Section 194.035, Florida Statutes, is amended
94 to read:

95 194.035 Special magistrates; property evaluators.--

96 (1) Each value adjustment ~~In counties having a population~~
97 ~~of more than 75,000,~~ the board shall appoint special magistrates
98 for the purpose of taking testimony and making recommendations
99 to the board, which recommendations the board may act upon
100 without further hearing. These special magistrates may not be
101 elected or appointed officials or employees of the county but
102 shall be selected from a list of those qualified individuals who
103 are willing to serve as special magistrates. Employees and
104 elected or appointed officials of a taxing jurisdiction or of
105 the state may not serve as special magistrates. The clerk of the
106 board shall annually notify such individuals or their
107 professional associations to make known to them that
108 opportunities to serve as special magistrates exist. The
109 Department of Revenue shall provide a list of qualified special
110 magistrates to any county with a population of 75,000 or less.

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111 Subject to appropriation, the department shall reimburse
112 counties with a population of 75,000 or less for payments made
113 to special magistrates appointed for the purpose of taking
114 testimony and making recommendations to the value adjustment
115 board pursuant to this section. The department shall establish a
116 reasonable range for payments per case to special magistrates
117 based on such payments in other counties. Requests for
118 reimbursement of payments outside this range shall be justified
119 by the county. If the total of all requests for reimbursement in
120 any year exceeds the amount available pursuant to this section,
121 payments to all counties shall be prorated accordingly. A
122 special magistrate appointed to hear issues of exemptions and
123 classifications shall be a member of The Florida Bar with no
124 less than 5 years' experience in the area of ad valorem
125 taxation. A special magistrate appointed to hear issues
126 regarding the valuation of real estate shall be a state
127 certified real estate appraiser with not less than 5 years'
128 experience in real property valuation. A special magistrate
129 appointed to hear issues regarding the valuation of tangible
130 personal property shall be a designated member of a nationally
131 recognized appraiser's organization with not less than 5 years'
132 experience in tangible personal property valuation. A special
133 magistrate need not be a resident of the county in which he or
134 she serves. A special magistrate may not represent a person
135 before the board in any tax year during which he or she has
136 served that board as a special magistrate. Prior to appointing a
137 special magistrate, a value adjustment board shall verify the
138 special magistrate's qualifications. The value adjustment board

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139 shall ensure that the selection of special magistrates is based
140 solely upon the experience and qualifications of the special
141 magistrate and is not influenced by the property appraiser. The
142 ~~board shall appoint special magistrates from the list so~~
143 ~~compiled prior to convening of the board.~~ The expense of
144 hearings before magistrates and any compensation of special
145 magistrates shall be borne three-fifths by the board of county
146 commissioners and two-fifths by the school board.

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

155 (3) The department shall provide training for special
156 magistrates at least once each year in at least five locations
157 throughout the state. The training shall include emphasis on the
158 assessment of tangible personal property. Persons completing the
159 training will only be required to have 3 years' experience in
160 the area they wish to serve as a special magistrate. The
161 training shall be open to the public. Value adjustment boards
162 that provide training for special magistrates shall advertise
163 the training sessions and allow taxpayers to attend the training
164 sessions.

165 Section 5. Subsection (1) of section 194.037, Florida
166 Statutes, is amended to read:

167 194.037 Disclosure of tax impact.--

168 (1) After hearing all petitions, complaints, appeals, and

169 disputes, the clerk shall make public notice of the findings and

170 results of the board in at least a quarter-page size

171 advertisement of a standard size or tabloid size newspaper, and

172 the headline shall be in a type no smaller than 18 point. The

173 advertisement shall not be placed in that portion of the

174 newspaper where legal notices and classified advertisements

175 appear. The advertisement shall be published in a newspaper of

176 general paid circulation in the county. The newspaper selected

177 shall be one of general interest and readership in the

178 community, and not one of limited subject matter, pursuant to

179 chapter 50. The headline shall read: TAX IMPACT OF VALUE

180 ADJUSTMENT BOARD. The public notice shall list the members of

181 the value adjustment board and the taxing authorities to which

182 they are elected. The form shall show, in columnar form, for

183 each of the property classes listed under subsection (2), the

184 following information, with appropriate column totals:

185 (a) In the first column, the number of parcels for which

186 the board granted exemptions that had been denied or that had

187 not been acted upon by the property appraiser.

188 (b) In the second column, the number of parcels for which

189 petitions were filed concerning a property tax exemption.

190 (c) In the third column, the number of parcels for which

191 the board considered the petition and reduced the assessment

192 from that made by the property appraiser on the initial

193 assessment roll.

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

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

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

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

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