

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.; revising the membership of value adjustment
 8 boards; providing requirements and limitations; deleting
 9 provisions relating to county attorneys as counsel for
 10 value adjustment boards; providing limitations on private
 11 counsel representation; amending s. 194.035, F.S. ;
 12 applying to all counties a requirement that value
 13 adjustment boards appoint special magistrates for certain
 14 purposes; requiring value adjustment boards to verify the
 15 qualifications of special magistrates prior to
 16 appointment; providing selection criteria; providing
 17 duties of special magistrates; requiring the department to
 18 provide and conduct training for special magistrates;
 19 providing training requirements; amending s. 194.037,
 20 F.S.; revising required information in the disclosure of
 21 tax impact form to include certain additional information;
 22 providing legislative intent regarding standards in
 23 property assessment disputes; providing an effective date.

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

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

29 | 194.011 Assessment notice; objections to assessments.--

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

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

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

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

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

47 | 194.015 Value adjustment board.--

48 | (1) There is hereby created a value adjustment board for
 49 | each county, which shall consist of five members.

50 | (2)(a)1. Three members shall be appointed by ~~of~~ the
 51 | governing body of the county as follows:

52 | a. One member must own a homestead property within the
 53 | county.

54 | b. One member must own a business that occupies commercial
 55 | space located within the county.

56 2. One of such appointees ~~elected from the membership of~~
57 ~~the board of said governing body, one of whom shall be elected~~
58 ~~chairperson.~~7 ~~and~~

59 (b)1. Two members shall be appointed by ~~of~~ the school
60 board as follows:

61 a. One member must own a business that occupies commercial
62 space located within the school district.

63 b. One member must be eligible to receive one or more of
64 the exemptions under s. 6(c), (f), or (g), Art. VII of the State
65 Constitution, regardless of whether the taxpayer's local
66 government grants the additional local homestead exemptions.

67 (c) An appointee may not be a member or an employee of any
68 taxing authority and may not be a person who represents property
69 owners in any administrative or judicial review of property
70 taxes ~~elected from the membership of the school board.~~

71 (3) The members of the board shall attend all meetings of
72 the value adjustment board to which appointed, unless excused by
73 the chairperson or the governing body of the county. If a member
74 accumulates one unexcused absence, the member may tender his or
75 her resignation prior to a second unexcused absence, in which
76 case the member shall be replaced by the appointing body with an
77 individual who satisfies the original criteria for appointment.
78 If a member accumulates two unexcused absences, the appointing
79 body shall replace the member, and the replacement member may be
80 a member of the appointing body ~~may be temporarily replaced by~~
81 ~~other members of the respective boards on appointment by their~~
82 ~~respective chairpersons.~~

83 (4) Any three members shall constitute a quorum of the
 84 board, ~~except that each quorum must include at least one member~~
 85 ~~of said governing board and at least one member of the school~~
 86 ~~board,~~ and no meeting of the board shall take place unless a
 87 quorum is present.

88 (5) Members of the board may receive such per diem
 89 compensation as is allowed by law for state employees if both
 90 bodies elect to allow such compensation.

91 (6) The clerk of the governing body of the county shall be
 92 the clerk of the value adjustment board. ~~The office of the~~
 93 ~~county attorney may be counsel to the board unless the county~~
 94 ~~attorney represents the property appraiser, in which instance~~

95 (7) (a) The board shall appoint private counsel who has
 96 practiced law for over 5 years and who shall receive such
 97 compensation as may be established by the board. The private
 98 counsel may not represent the property appraiser, the tax
 99 collector, any taxing authority, or any property owner in any
 100 administrative judicial review of property taxes.

101 (b) Meetings ~~No meeting~~ of the board ~~may not shall~~ take
 102 place unless counsel to the board is present. ~~However, counsel~~
 103 ~~for the property appraiser shall not be required when the county~~
 104 ~~attorney represents only the board at the board hearings, even~~
 105 ~~though the county attorney may represent the property appraiser~~
 106 ~~in other matters or at a different time.~~

107 (8) Two-fifths of the expenses of the board shall be borne
 108 by the district school board and three-fifths by the district
 109 county commission.

110 Section 3. Section 194.035, Florida Statutes, is amended
111 to read:

112 194.035 Special magistrates; property evaluators.--

113 (1) Each value adjustment ~~In counties having a population~~
114 ~~of more than 75,000,~~ the board shall appoint special magistrates
115 for the purpose of taking testimony and making recommendations
116 to the board, which recommendations the board may act upon
117 without further hearing. These special magistrates may not be
118 elected or appointed officials or employees of the county but
119 shall be selected from a list of those qualified individuals who
120 are willing to serve as special magistrates. Employees and
121 elected or appointed officials of a taxing jurisdiction or of
122 the state may not serve as special magistrates. The clerk of the
123 board shall annually notify such individuals or their
124 professional associations to make known to them that
125 opportunities to serve as special magistrates exist. The
126 Department of Revenue shall provide a list of qualified special
127 magistrates to any county with a population of 75,000 or less.
128 Subject to appropriation, the department shall reimburse
129 counties with a population of 75,000 or less for payments made
130 to special magistrates appointed for the purpose of taking
131 testimony and making recommendations to the value adjustment
132 board pursuant to this section. The department shall establish a
133 reasonable range for payments per case to special magistrates
134 based on such payments in other counties. Requests for
135 reimbursement of payments outside this range shall be justified
136 by the county. If the total of all requests for reimbursement in
137 any year exceeds the amount available pursuant to this section,

138 payments to all counties shall be prorated accordingly. A
139 special magistrate appointed to hear issues of exemptions and
140 classifications shall be a member of The Florida Bar with no
141 less than 5 years' experience in the area of ad valorem
142 taxation. A special magistrate appointed to hear issues
143 regarding the valuation of real estate shall be a state
144 certified real estate appraiser with not less than 5 years'
145 experience in real property valuation. A special magistrate
146 appointed to hear issues regarding the valuation of tangible
147 personal property shall be a designated member of a nationally
148 recognized appraiser's organization with not less than 5 years'
149 experience in tangible personal property valuation. A special
150 magistrate need not be a resident of the county in which he or
151 she serves. A special magistrate may not represent a person
152 before the board in any tax year during which he or she has
153 served that board as a special magistrate. Before appointing a
154 special magistrate, a value adjustment board shall verify the
155 special magistrate's qualifications. The value adjustment board
156 shall ensure that the selection of special magistrates is based
157 solely upon the experience and qualifications of the special
158 magistrate and is not influenced by the property appraiser. It
159 is the duty of the special magistrate to accurately and
160 completely preserve all testimony and, in making recommendations
161 to the value adjustment board, the special magistrate shall
162 include proposed findings of fact, conclusions of law, and
163 reasons for upholding or overturning the determination of the
164 property appraiser. ~~The board shall appoint special magistrates~~
165 ~~from the list so compiled prior to convening of the board.~~ The

166 expense of hearings before magistrates and any compensation of
 167 special magistrates shall be borne three-fifths by the board of
 168 county commissioners and two-fifths by the school board.

169 (2) The value adjustment board of each county may employ
 170 qualified property appraisers or evaluators to appear before the
 171 value adjustment board at that meeting of the board which is
 172 held for the purpose of hearing complaints. Such property
 173 appraisers or evaluators shall present testimony as to the just
 174 value of any property the value of which is contested before the
 175 board and shall submit to examination by the board, the
 176 taxpayer, and the property appraiser.

177 (3) The department shall provide and conduct training for
 178 special magistrates at least once each year in at least five
 179 locations throughout the state. The training shall emphasize the
 180 department's standard measures of value, including the
 181 guidelines for real and tangible personal property.
 182 Notwithstanding the requirements in subsection (1), a person who
 183 has 3 years of relevant experience and who has completed the
 184 training provided by the department under this subsection may be
 185 appointed as a special magistrate. The training shall be open to
 186 the public.

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

189 194.037 Disclosure of tax impact.--

190 (1) After hearing all petitions, complaints, appeals, and
 191 disputes, the clerk shall make public notice of the findings and
 192 results of the board in at least a quarter-page size
 193 advertisement of a standard size or tabloid size newspaper, and

194 the headline shall be in a type no smaller than 18 point. The
 195 advertisement shall not be placed in that portion of the
 196 newspaper where legal notices and classified advertisements
 197 appear. The advertisement shall be published in a newspaper of
 198 general paid circulation in the county. The newspaper selected
 199 shall be one of general interest and readership in the
 200 community, and not one of limited subject matter, pursuant to
 201 chapter 50. The headline shall read: TAX IMPACT OF VALUE
 202 ADJUSTMENT BOARD. The public notice shall list the members of
 203 the value adjustment board and the taxing authorities to which
 204 they are elected. The form shall show, in columnar form, for
 205 each of the property classes listed under subsection (2), the
 206 following information, with appropriate column totals:

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

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

212 (c) In the third column, the number of parcels for which
 213 the board considered the petition and reduced the assessment
 214 from that made by the property appraiser on the initial
 215 assessment roll.

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

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

223 ~~(f)-(e)~~ In the sixth ~~fifth~~ column, the net change in
 224 taxable value from the assessor's initial roll which results
 225 from board decisions.

226 ~~(g)-(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes
 227 to parcels not granted relief by the board. The shift shall be
 228 computed as the amount shown in column 6 ~~5~~ multiplied by the
 229 applicable millage rates adopted by the taxing authorities in
 230 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of
 231 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
 232 Constitution, but without adjustment as authorized pursuant to
 233 s. 200.065(6). If for any taxing authority the hearing has not
 234 been completed at the time the notice required herein is
 235 prepared, the millage rate used shall be that adopted in the
 236 hearing held pursuant to s. 200.065(2)(c).

237 Section 5. It is the express intent of the Legislature
 238 that a taxpayer shall never have the burden of proving that the
 239 property appraiser's assessment is not supported by any
 240 reasonable hypothesis of a legal assessment and all cases
 241 setting out such a standard were expressly rejected
 242 legislatively on the adoption of chapter 97-85, Laws of Florida.
 243 It is the further intent of the Legislature that any cases of
 244 law published since 1997 citing the every-reasonable-hypothesis
 245 standard are expressly rejected to the extent that they are
 246 interpretative of legislative intent.

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