

1                   A bill to be entitled  
2           An act relating to ad valorem tax assessments; amending s.  
3           194.011, F.S.; providing that participation in an informal  
4           conference is not a prerequisite to administrative or  
5           judicial review of property assessments; requiring that a  
6           petition before the value adjustment board challenging an  
7           ad valorem assessment contain certain information relating  
8           to the property and the petitioner; prohibiting the value  
9           adjustment board from extending certain deadlines under  
10          certain circumstances; revising certain evidence exchange  
11          criteria; amending s. 194.013, F.S.; revising certain  
12          parcel petition filing fees; amending s. 194.015, F.S.;  
13          providing an exception to a prohibition against board  
14          meetings without counsel being present; amending s.  
15          194.032, F.S.; authorizing rescheduling of board hearings;  
16          providing an exception; deleting certain procedural  
17          requirements relating to petitioners being heard by the  
18          board; amending s. 194.034, F.S.; revising certain hearing  
19          procedures; amending s. 194.035, F.S.; authorizing the  
20          Department of Revenue to provide certain special  
21          magistrate training online; amending s. 194.037, F.S.;  
22          revising requirements for disclosure of tax impact notice  
23          forms; providing additional notice requirements for  
24          clerks; requiring the department to compile a report on  
25          the information received from the clerks and post it on  
26          its website; amending s. 195.096, F.S.; requiring the  
27          department to include proceedings of value adjustment  
28          boards in certain in-depth reviews; amending s. 192.0105,

29 F.S.; conforming references; providing an effective date.

30

31 Be It Enacted by the Legislature of the State of Florida:

32

33 Section 1. Subsections (2), (3), and (4) of section  
34 194.011, Florida Statutes, are amended to read:

35 194.011 Assessment notice; objections to assessments.—

36 (2) Any taxpayer who objects to the assessment placed on  
37 any property taxable to him or her, including the assessment of  
38 homestead property at less than just value under s. 193.155(8),  
39 may request the property appraiser to informally confer with the  
40 taxpayer. Upon receiving the request, the property appraiser, or  
41 a member of his or her staff, shall confer with the taxpayer  
42 regarding the correctness of the assessment. At this informal  
43 conference, the taxpayer shall present those facts considered by  
44 the taxpayer to be supportive of the taxpayer's claim for a  
45 change in the assessment of the property appraiser. The property  
46 appraiser or his or her representative at this conference shall  
47 present those facts considered by the property appraiser to be  
48 supportive of the correctness of the assessment. However,  
49 participation in an informal conference is not ~~nothing herein~~  
50 ~~shall be construed to be~~ a prerequisite to administrative or  
51 judicial review of property assessments.

52 (3) A petition to the value adjustment board must be in  
53 substantially the form prescribed by the department.  
54 Notwithstanding s. 195.022, a county officer may not refuse to  
55 accept a form provided by the department for this purpose if the  
56 taxpayer chooses to use it. ~~A petition to the value adjustment~~

57 ~~board shall describe the property by parcel number and shall be~~  
 58 ~~filed as follows:~~

59 (a) The property appraiser shall have available and shall  
 60 distribute forms prescribed by the Department of Revenue on  
 61 which the petition shall be made. ~~Such petition shall be sworn~~  
 62 ~~to by the petitioner.~~

63 (b) The completed petition shall be filed with the clerk  
 64 of the value adjustment board of the county. The clerk, ~~who~~  
 65 shall acknowledge receipt of the petition ~~thereof~~ and promptly  
 66 furnish a copy of the petition ~~thereof~~ to the property  
 67 appraiser.

68 (c) The completed petition shall:

69 1. Identify the property by parcel number.

70 2. Contain the taxpayer's estimate of the market value of  
 71 the property on January 1 of the current year.

72 3. State the approximate time anticipated by the taxpayer  
 73 to present and argue his or her petition before the board.

74 4. Disclose whether the petitioner is an agent of the  
 75 taxpayer. If the petitioner is an agent, the petition must  
 76 include a copy of the taxpayer's power of attorney granting the  
 77 petitioner the power to act as an agent.

78 5. State the initial mortgage amounts and outstanding  
 79 mortgage balances on January 1 of the current year.

80 6. State the amount of any insurance coverage.

81 7. Contain a written declaration that it is made under the  
 82 penalties of perjury.

83 (d) The petition may be filed, as to valuation issues, at  
 84 any time during the taxable year on or before the 25th day

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85 following the mailing of notice by the property appraiser as  
86 provided in subsection (1). With respect to an issue involving  
87 the denial of an exemption, an agricultural or high-water  
88 recharge classification application, an application for  
89 classification as historic property used for commercial or  
90 certain nonprofit purposes, or a deferral, the petition must be  
91 filed at any time during the taxable year on or before the 30th  
92 day following the mailing of the notice by the property  
93 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
94 196.193 or notice by the tax collector under s. 197.253. If the  
95 value adjustment board accepts late-filed petitions, the board  
96 may not extend the deadlines in s. 194.171(2).

97 (e) A condominium association, cooperative association, or  
98 any homeowners' association as defined in s. 723.075, with  
99 approval of its board of administration or directors, may file  
100 with the value adjustment board a single joint petition on  
101 behalf of any association members who own parcels of property  
102 which the property appraiser determines are substantially  
103 similar with respect to location, proximity to amenities, number  
104 of rooms, living area, and condition. The condominium  
105 association, cooperative association, or homeowners' association  
106 as defined in s. 723.075 shall provide the unit owners with  
107 notice of its intent to petition the value adjustment board and  
108 shall provide at least 20 days for a unit owner to elect, in  
109 writing, that his or her unit not be included in the petition.

110 (f) An owner of contiguous, undeveloped parcels may file  
111 with the value adjustment board a single joint petition if the  
112 property appraiser determines such parcels are substantially

113 similar in nature.

114 (g) The individual, agent, or legal entity that signs the  
 115 petition becomes an agent of the taxpayer for the purpose of  
 116 serving process to obtain personal jurisdiction over the  
 117 taxpayer for the entire value adjustment board proceedings,  
 118 including any appeals of a board decision by the property  
 119 appraiser pursuant to s. 194.036.

120 (4) (a) If the petitioner wishes to participate in an  
 121 evidence exchange, at least 15 days before the hearing the  
 122 petitioner shall provide to the property appraiser a list of  
 123 evidence to be presented at the hearing, together with copies of  
 124 all documentation to be considered by the value adjustment board  
 125 and a summary of evidence to be presented by witnesses.

126 (b) At least ~~No later than~~ 7 days before the hearing, if  
 127 the petitioner has provided the information required under  
 128 paragraph (a), and if requested in writing by the petitioner,  
 129 the property appraiser shall provide to the petitioner a list of  
 130 evidence to be presented at the hearing, together with copies of  
 131 all documentation to be considered by the value adjustment board  
 132 and a summary of evidence to be presented by witnesses. The  
 133 evidence list must contain the property record card if provided  
 134 by the clerk. Failure of the property appraiser to timely comply  
 135 with the requirements of this paragraph shall result in a  
 136 rescheduling of the hearing.

137 Section 2. Subsection (1) of section 194.013, Florida  
 138 Statutes, is amended to read:

139 194.013 Filing fees for petitions; disposition; waiver.—

140 (1) If so required by resolution of the value adjustment

141 board, a petition filed pursuant to s. 194.011 shall be  
 142 accompanied by a filing fee to be paid to the clerk of the value  
 143 adjustment board in an amount determined by the board not to  
 144 exceed \$15 for each separate parcel of property, real or  
 145 personal, covered by the petition and subject to appeal.  
 146 However, no such filing fee may be required with respect to an  
 147 appeal from the disapproval of homestead exemption under s.  
 148 196.151 or from the denial of tax deferral under s. 197.253.  
 149 Only a single filing fee shall be charged under this section as  
 150 to any particular parcel of property despite the existence of  
 151 multiple issues and hearings pertaining to such parcel. For  
 152 joint petitions filed pursuant to s. 194.011(3)(e) or (f), a  
 153 single filing fee shall be charged. Such fee shall be \$15 for  
 154 the first parcel and ~~calculated as the cost of the special~~  
 155 ~~magistrate for the time involved in hearing the joint petition~~  
 156 ~~and shall not exceed \$5~~ for each additional ~~per~~ parcel. ~~Said fee~~  
 157 ~~is to be proportionately paid by affected parcel owners.~~

158 Section 3. Section 194.015, Florida Statutes, is amended  
 159 to read:

160 194.015 Value adjustment board.—There is hereby created a  
 161 value adjustment board for each county, which shall consist of  
 162 two members of the governing body of the county as elected from  
 163 the membership of the board of said governing body, one of whom  
 164 shall be elected chairperson, and one member of the school board  
 165 as elected from the membership of the school board, and two  
 166 citizen members, one of whom shall be appointed by the governing  
 167 body of the county and must own homestead property within the  
 168 county and one of whom must be appointed by the school board and

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169 must own a business occupying commercial space located within  
170 the school district. A citizen member may not be a member or an  
171 employee of any taxing authority, and may not be a person who  
172 represents property owners in any administrative or judicial  
173 review of property taxes. The members of the board may be  
174 temporarily replaced by other members of the respective boards  
175 on appointment by their respective chairpersons. Any three  
176 members shall constitute a quorum of the board, except that each  
177 quorum must include at least one member of said governing board,  
178 at least one member of the school board, and at least one  
179 citizen member and no meeting of the board shall take place  
180 unless a quorum is present. Members of the board may receive  
181 such per diem compensation as is allowed by law for state  
182 employees if both bodies elect to allow such compensation. The  
183 clerk of the governing body of the county shall be the clerk of  
184 the value adjustment board. The board shall appoint private  
185 counsel who has practiced law for over 5 years and who shall  
186 receive such compensation as may be established by the board.  
187 The private counsel may not represent the property appraiser,  
188 the tax collector, any taxing authority, or any property owner  
189 in any administrative or judicial review of property taxes. A ~~No~~  
190 meeting of the board may not ~~shall~~ take place unless counsel to  
191 the board is present, except for a meeting to appoint or hire  
192 counsel. Two-fifths of the expenses of the board shall be borne  
193 by the district school board and three-fifths by the district  
194 county commission.

195 Section 4. Subsection (2) of section 194.032, Florida  
196 Statutes, is amended to read:

197 | 194.032 Hearing purposes; timetable.-

198 | (2) The clerk of the governing body of the county shall

199 | prepare a schedule of appearances before the board based on

200 | petitions timely filed with him or her. The clerk shall notify

201 | each petitioner of the scheduled time of his or her appearance

202 | no less than 25 calendar days prior to the day of such scheduled

203 | appearance. Upon receipt of this notification, the petitioner

204 | shall have the right to reschedule the hearing a single time by

205 | submitting to the clerk of the governing body of the county a

206 | written request to reschedule, no less than 5 calendar days

207 | before the day of the originally scheduled hearing. Additional

208 | hearing reschedulings may be made at the discretion of the clerk

209 | but may not extend the scheduled end of proceedings of the value

210 | adjustment board. A copy of the property record card containing

211 | relevant information used in computing the taxpayer's current

212 | assessment shall be included with such notice, if such ~~said~~ card

213 | was requested by the taxpayer. Such request shall be made by

214 | checking an appropriate box on the petition form. ~~No petitioner~~

215 | ~~shall be required to wait for more than 4 hours from the~~

216 | ~~scheduled time; and, if his or her petition is not heard in that~~

217 | ~~time, the petitioner may, at his or her option, report to the~~

218 | ~~chairperson of the meeting that he or she intends to leave; and,~~

219 | ~~if he or she is not heard immediately, the petitioner's~~

220 | ~~administrative remedies will be deemed to be exhausted, and he~~

221 | ~~or she may seek further relief as he or she deems appropriate.~~

222 | Failure on three occasions with respect to any single tax year

223 | to convene at the scheduled time of meetings of the board shall

224 | constitute grounds for removal from office by the Governor for



225 neglect of duties.

226 Section 5. Subsection (2) of section 194.034, Florida  
 227 Statutes, is amended to read:

228 194.034 Hearing procedures; rules.—

229 (2) In each case, except when a petition ~~complaint~~ is  
 230 withdrawn by the petitioner or is acknowledged as correct by the  
 231 property appraiser or when the petitioner or agent fail to  
 232 appear, the value adjustment board shall render a written  
 233 decision. All such decisions shall be issued within 20 calendar  
 234 days of the last day the board is in session under s. 194.032.  
 235 The decision of the board shall contain findings of fact and  
 236 conclusions of law and shall include reasons for upholding or  
 237 overturning the determination of the property appraiser. When a  
 238 special magistrate has been appointed, the recommendations of  
 239 the special magistrate shall be considered by the board. The  
 240 clerk, upon issuance of the decisions, shall, on a form provided  
 241 by the Department of Revenue, notify by first-class mail each  
 242 taxpayer, the property appraiser, and the department of the  
 243 decision of the board.

244 Section 6. Subsection (3) of section 194.035, Florida  
 245 Statutes, is amended to read:

246 194.035 Special magistrates; property evaluators.—

247 (3) The department shall provide and conduct training for  
 248 special magistrates at least once each state fiscal year in at  
 249 least five locations throughout the state or may provide such  
 250 training online. Such training shall emphasize the department's  
 251 standard measures of value, including the guidelines for real  
 252 and tangible personal property. Notwithstanding subsection (1),

253 a person who has 3 years of relevant experience and who has  
 254 completed the training provided by the department under this  
 255 subsection may be appointed as a special magistrate. The  
 256 training shall be open to the public. The department shall  
 257 charge tuition fees to any person attending this training in an  
 258 amount sufficient to fund the department's costs to conduct all  
 259 aspects of the training. The department shall deposit the fees  
 260 collected into the Certification Program Trust Fund pursuant to  
 261 s. 195.002(2).

262 Section 7. Section 194.037, Florida Statutes, is amended  
 263 to read:

264 194.037 Disclosure of tax impact.—

265 (1) After hearing all petitions, complaints, appeals, and  
 266 disputes, the clerk shall make public notice of the findings and  
 267 results of the board in at least a quarter-page size  
 268 advertisement of a standard size or tabloid size newspaper, and  
 269 the headline shall be in a type no smaller than 18 point. The  
 270 advertisement shall not be placed in that portion of the  
 271 newspaper where legal notices and classified advertisements  
 272 appear. The advertisement shall be published in a newspaper of  
 273 general paid circulation in the county. The newspaper selected  
 274 shall be one of general interest and readership in the  
 275 community, and not one of limited subject matter, pursuant to  
 276 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
 277 ADJUSTMENT BOARD. The public notice shall list the members of  
 278 the value adjustment board and the taxing authorities to which  
 279 they are elected. The form shall show, in columnar form, ~~for~~  
 280 ~~each of the property classes listed under subsection (2), the~~

281 ~~following information, with appropriate column totals:~~

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

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

287 (c) In the third column, the number of parcels for which  
 288 the board considered the petition and reduced the assessment  
 289 from that made by the property appraiser on the initial  
 290 assessment roll.

291 (d) In the fourth column, the number of parcels for which  
 292 petitions were filed but not considered by the board because  
 293 such petitions were withdrawn or settled prior to the board's  
 294 consideration or the petitioner or agent failed to appear.

295 (e) In the fifth column, the number of parcels for which  
 296 petitions were filed requesting a change in assessed value,  
 297 including requested changes in assessment classification.

298 (f) In the sixth column, the net change in taxable value  
 299 from the assessor's initial roll which results from board  
 300 decisions.

301 (g) In the seventh column, the net shift in taxes to  
 302 parcels not granted relief by the board. The shift shall be  
 303 computed as the amount shown in column 6 multiplied by the  
 304 applicable millage rates adopted by the taxing authorities in  
 305 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of  
 306 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
 307 Constitution, but without adjustment as authorized pursuant to  
 308 s. 200.065(6). If for any taxing authority the hearing has not

309 | been completed at the time the notice required herein is  
 310 | prepared, the millage rate used shall be that adopted in the  
 311 | hearing held pursuant to s. 200.065(2)(c).

312 | ~~(2) There must be a line entry in each of the columns~~  
 313 | ~~described in subsection (1), for each of the following property~~  
 314 | ~~classes:~~

315 | ~~(a) Improved residential property, which must be~~  
 316 | ~~identified as "Residential."~~

317 | ~~(b) Improved commercial property, which must be identified~~  
 318 | ~~as "Commercial."~~

319 | ~~(c) Improved industrial property, utility property,~~  
 320 | ~~leasehold interests, subsurface rights, and other property not~~  
 321 | ~~properly attributable to other classes listed in this section,~~  
 322 | ~~which must be identified as "Industrial and Misc."~~

323 | ~~(d) Agricultural property, which must be identified as~~  
 324 | ~~"Agricultural."~~

325 | ~~(e) High water recharge property, which must be identified~~  
 326 | ~~as "High Water Recharge."~~

327 | ~~(f) Historic property used for commercial or certain~~  
 328 | ~~nonprofit purposes, which shall be identified as "Historic~~  
 329 | ~~Commercial or Nonprofit."~~

330 | ~~(g) Tangible personal property, which must be identified~~  
 331 | ~~as "Business Machinery and Equipment."~~

332 | ~~(h) Vacant land and nonagricultural acreage, which must be~~  
 333 | ~~identified as "Vacant Lots and Acreage."~~

334 | (2)~~(3)~~ The form of the notice, including appropriate  
 335 | narrative and column descriptions, shall be prescribed by  
 336 | department rule and shall be brief and nontechnical to minimize

337 | confusion for the average taxpayer.

338 |       (3) The clerk shall submit a copy of the notice to the  
 339 | Department of Revenue. In addition, the clerk shall prepare and  
 340 | submit to the department, on a form provided by the department,  
 341 | the same information contained in the notice for the following  
 342 | property classes: improved residential property, improved  
 343 | commercial property, improved industrial or utility property and  
 344 | other property not properly attributable to other classes listed  
 345 | in this subsection, agricultural property, high-water recharge  
 346 | property, historic property used for commercial or certain  
 347 | nonprofit purposes, tangible personal property, vacant land, and  
 348 | nonagricultural acreage. The department shall prepare a report  
 349 | containing the information provided by each clerk and a  
 350 | statewide compilation of the information. The report shall be  
 351 | posted on the department's website.

352 |       Section 8. Subsection (2) of section 195.096, Florida  
 353 | Statutes, is amended to read:

354 |       195.096 Review of assessment rolls.—

355 |       (2) The department shall conduct, no less frequently than  
 356 | once every 2 years, an in-depth review of the assessment rolls  
 357 | of each county. The department need not individually study every  
 358 | use-class of property set forth in s. 195.073, but shall at a  
 359 | minimum study the level of assessment in relation to just value  
 360 | of each classification specified in subsection (3). Such in-  
 361 | depth review shall ~~may~~ include proceedings of the value  
 362 | adjustment board and may include the audit or review of  
 363 | procedures used by the counties to appraise property.

364 |       (a) The department shall, at least 30 days prior to the

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365 beginning of an in-depth review in any county, notify the  
366 property appraiser in the county of the pending review. At the  
367 request of the property appraiser, the department shall consult  
368 with the property appraiser regarding the classifications and  
369 strata to be studied, in order that the review will be useful to  
370 the property appraiser in evaluating his or her procedures.

371 (b) Every property appraiser whose upcoming roll is  
372 subject to an in-depth review shall, if requested by the  
373 department on or before January 1, deliver upon completion of  
374 the assessment roll a list of the parcel numbers of all parcels  
375 that did not appear on the assessment roll of the previous year,  
376 indicating the parcel number of the parent parcel from which  
377 each new parcel was created or "cut out."

378 (c) In conducting assessment ratio studies, the department  
379 must use all practicable steps, including stratified statistical  
380 and analytical reviews and sale-qualification studies, to  
381 maximize the representativeness or statistical reliability of  
382 samples of properties in tests of each classification, stratum,  
383 or roll made the subject of a ratio study published by it. The  
384 department shall document and retain records of the measures of  
385 representativeness of the properties studied in compliance with  
386 this section. Such documentation must include a record of  
387 findings used as the basis for the approval or disapproval of  
388 the tax roll in each county pursuant to s. 193.1142. In  
389 addition, to the greatest extent practicable, the department  
390 shall study assessment roll strata by subclassifications such as  
391 value groups and market areas for each classification or stratum  
392 to be studied, to maximize the representativeness of ratio study

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393 samples. For purposes of this section, the department shall rely  
394 primarily on an assessment-to-sales-ratio study in conducting  
395 assessment ratio studies in those classifications of property  
396 specified in subsection (3) for which there are adequate market  
397 sales. The department shall compute the median and the value-  
398 weighted mean for each classification or subclassification  
399 studied and for the roll as a whole.

400 (d) In the conduct of these reviews, the department shall  
401 adhere to all standards to which the property appraisers are  
402 required to adhere.

403 (e) The department and each property appraiser shall  
404 cooperate in the conduct of these reviews, and each shall make  
405 available to the other all matters and records bearing on the  
406 preparation and computation of the reviews. The property  
407 appraisers shall provide any and all data requested by the  
408 department in the conduct of the studies, including electronic  
409 data processing tapes. Any and all data and samples developed or  
410 obtained by the department in the conduct of the studies shall  
411 be confidential and exempt from the provisions of s. 119.07(1)  
412 until a presentation of the findings of the study is made to the  
413 property appraiser. After the presentation of the findings, the  
414 department shall provide any and all data requested by a  
415 property appraiser developed or obtained in the conduct of the  
416 studies, including tapes. Direct reimbursable costs of providing  
417 the data shall be borne by the party who requested it. Copies of  
418 existing data or records, whether maintained or required  
419 pursuant to law or rule, or data or records otherwise  
420 maintained, shall be submitted within 30 days from the date

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421 requested, in the case of written or printed information, and  
422 within 14 days from the date requested, in the case of  
423 computerized information.

424 (f) Within 120 days following the receipt of a county  
425 assessment roll by the executive director of the department  
426 pursuant to s. 193.1142(1), or within 10 days after approval of  
427 the assessment roll, whichever is later, the department shall  
428 complete the review for that county and forward its findings,  
429 including a statement of the confidence interval for the median  
430 and such other measures as may be appropriate for each  
431 classification or subclassification studied and for the roll as  
432 a whole, employing a 95-percent level of confidence, and related  
433 statistical and analytical details to the Senate and the House  
434 of Representatives committees with oversight responsibilities  
435 for taxation, and the appropriate property appraiser. Upon  
436 releasing its findings, the department shall notify the  
437 chairperson of the appropriate county commission or the  
438 corresponding official under a consolidated charter that the  
439 department's findings are available upon request. The department  
440 shall, within 90 days after receiving a written request from the  
441 chairperson of the appropriate county commission or the  
442 corresponding official under a consolidated charter, forward a  
443 copy of its findings, including the confidence interval for the  
444 median and such other measures of each classification or  
445 subclassification studied and for all the roll as a whole, and  
446 related statistical and analytical details, to the requesting  
447 party.

448 Section 9. Paragraphs (d) and (g) of subsection (2) of



449 section 192.0105, Florida Statutes, are amended to read:  
 450 192.0105 Taxpayer rights.—There is created a Florida  
 451 Taxpayer's Bill of Rights for property taxes and assessments to  
 452 guarantee that the rights, privacy, and property of the  
 453 taxpayers of this state are adequately safeguarded and protected  
 454 during tax levy, assessment, collection, and enforcement  
 455 processes administered under the revenue laws of this state. The  
 456 Taxpayer's Bill of Rights compiles, in one document, brief but  
 457 comprehensive statements that summarize the rights and  
 458 obligations of the property appraisers, tax collectors, clerks  
 459 of the court, local governing boards, the Department of Revenue,  
 460 and taxpayers. Additional rights afforded to payors of taxes and  
 461 assessments imposed under the revenue laws of this state are  
 462 provided in s. 213.015. The rights afforded taxpayers to assure  
 463 that their privacy and property are safeguarded and protected  
 464 during tax levy, assessment, and collection are available only  
 465 insofar as they are implemented in other parts of the Florida  
 466 Statutes or rules of the Department of Revenue. The rights so  
 467 guaranteed to state taxpayers in the Florida Statutes and the  
 468 departmental rules include:

- 469 (2) THE RIGHT TO DUE PROCESS.—
- 470 (d) The right to prior notice of the value adjustment  
 471 board's hearing date ~~and the right to the hearing within 4 hours~~  
 472 ~~of scheduled time~~ (see s. 194.032(2)).
- 473 (g) The right to be mailed a timely written decision by  
 474 the value adjustment board containing findings of fact and  
 475 conclusions of law and reasons for upholding or overturning the  
 476 determination of the property appraiser, and the right to

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477 | advertised notice of all board actions, including appropriate  
478 | narrative and column descriptions, in brief and nontechnical  
479 | language (see ss. 194.034(2) and 194.037(2)~~(3)~~).

480 |       Section 10. This act shall take effect July 1, 2010.