

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; requiring that persons representing  
11          property owners before the value adjustment board for  
12          compensation be licensed brokers, appraisers, or  
13          attorneys; amending s. 194.013, F.S.; revising certain  
14          parcel petition filing fees; amending s. 194.015, F.S.;  
15          providing an exception to a prohibition against board  
16          meetings without counsel being present; amending s.  
17          194.032, F.S.; authorizing rescheduling of board hearings;  
18          providing an exception; deleting certain procedural  
19          requirements relating to petitioners being heard by the  
20          board; amending s. 194.034, F.S.; revising certain hearing  
21          procedures; amending s. 194.035, F.S.; authorizing the  
22          Department of Revenue to provide certain special  
23          magistrate training online; amending s. 194.037, F.S.;  
24          revising requirements for disclosure of tax impact notice  
25          forms; providing additional notice requirements for  
26          clerks; requiring the department to compile a report on  
27          the information received from the clerks and post it on  
28          its website; amending s. 195.096, F.S.; requiring the

29 department to include proceedings of value adjustment  
 30 boards in certain in-depth reviews; amending s. 192.0105,  
 31 F.S.; conforming references; authorizing the executive  
 32 director of the Department of Revenue to adopt emergency  
 33 rules; providing for effect and renewal of such rules;  
 34 providing an effective date.

35  
 36 Be It Enacted by the Legislature of the State of Florida:

37  
 38 Section 1. Subsections (2) and (3) of section 194.011,  
 39 Florida Statutes, are amended to read:

40 194.011 Assessment notice; objections to assessments.—

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

57 (3) A petition to the value adjustment board must be in  
 58 substantially the form prescribed by the department.  
 59 Notwithstanding s. 195.022, a county officer may not refuse to  
 60 accept a form provided by the department for this purpose if the  
 61 taxpayer chooses to use it. ~~A petition to the value adjustment  
 62 board shall describe the property by parcel number and shall be  
 63 filed as follows:~~

64 (a) The property appraiser shall have available and shall  
 65 distribute forms prescribed by the Department of Revenue on  
 66 which the petition shall be made. ~~Such petition shall be sworn  
 67 to by the petitioner.~~

68 (b) The completed petition shall be filed with the clerk  
 69 of the value adjustment board of the county. The clerk, ~~who~~  
 70 shall acknowledge receipt of the petition ~~thereof~~ and promptly  
 71 furnish a copy of the petition ~~thereof~~ to the property  
 72 appraiser.

73 (c) The completed petition shall:

74 1. Identify the property by parcel number.

75 2. Contain the estimate of the market value of the  
 76 property on January 1 of the current year, if the petition is  
 77 challenging the valuation of the property.

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

80 4. Contain a declaration that the petitioner is the owner  
 81 of the property or a person having the written consent of the  
 82 owner to represent the owner; and

83 5. Be sworn to by the petitioner.

84 (d) The petition may be filed, as to valuation issues, at

85 any time during the taxable year on or before the 25th day  
86 following the mailing of notice by the property appraiser as  
87 provided in subsection (1). With respect to an issue involving  
88 the denial of an exemption, an agricultural or high-water  
89 recharge classification application, an application for  
90 classification as historic property used for commercial or  
91 certain nonprofit purposes, or a deferral, the petition must be  
92 filed at any time during the taxable year on or before the 30th  
93 day following the mailing of the notice by the property  
94 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
95 196.193 or notice by the tax collector under s. 197.253. If the  
96 value adjustment board accepts late-filed petitions, the board  
97 may not extend the deadlines in s. 194.171(2).

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

111 (f) An owner of contiguous, undeveloped parcels may file  
112 with the value adjustment board a single joint petition if the

113 property appraiser determines such parcels are substantially  
 114 similar in nature.

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

121 (h) If the person filing a petition or representing the  
 122 property owner before the value adjustment board receives  
 123 compensation, the person must be licensed under chapter 475 or  
 124 be a member of The Florida Bar in good standing.

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

127 194.013 Filing fees for petitions; disposition; waiver.—

128 (1) If so required by resolution of the value adjustment  
 129 board, a petition filed pursuant to s. 194.011 shall be  
 130 accompanied by a filing fee to be paid to the clerk of the value  
 131 adjustment board in an amount determined by the board not to  
 132 exceed \$15 for each separate parcel of property, real or  
 133 personal, covered by the petition and subject to appeal.  
 134 However, no such filing fee may be required with respect to an  
 135 appeal from the disapproval of homestead exemption under s.  
 136 196.151 or from the denial of tax deferral under s. 197.253.  
 137 Only a single filing fee shall be charged under this section as  
 138 to any particular parcel of property despite the existence of  
 139 multiple issues and hearings pertaining to such parcel. For  
 140 joint petitions filed pursuant to s. 194.011(3)(e) or (f), a

141 single filing fee shall be charged. Such fee shall be \$15 for  
 142 the first parcel and ~~calculated as the cost of the special~~  
 143 ~~magistrate for the time involved in hearing the joint petition~~  
 144 ~~and shall not exceed \$5~~ for each additional ~~per~~ parcel. ~~Said fee~~  
 145 ~~is to be proportionately paid by affected parcel owners.~~

146 Section 3. Section 194.015, Florida Statutes, is amended  
 147 to read:

148 194.015 Value adjustment board.—There is hereby created a  
 149 value adjustment board for each county, which shall consist of  
 150 two members of the governing body of the county as elected from  
 151 the membership of the board of said governing body, one of whom  
 152 shall be elected chairperson, and one member of the school board  
 153 as elected from the membership of the school board, and two  
 154 citizen members, one of whom shall be appointed by the governing  
 155 body of the county and must own homestead property within the  
 156 county and one of whom must be appointed by the school board and  
 157 must own a business occupying commercial space located within  
 158 the school district. A citizen member may not be a member or an  
 159 employee of any taxing authority, and may not be a person who  
 160 represents property owners in any administrative or judicial  
 161 review of property taxes. The members of the board may be  
 162 temporarily replaced by other members of the respective boards  
 163 on appointment by their respective chairpersons. Any three  
 164 members shall constitute a quorum of the board, except that each  
 165 quorum must include at least one member of said governing board,  
 166 at least one member of the school board, and at least one  
 167 citizen member and no meeting of the board shall take place  
 168 unless a quorum is present. Members of the board may receive

CS/HB 1387

2010

169 such per diem compensation as is allowed by law for state  
170 employees if both bodies elect to allow such compensation. The  
171 clerk of the governing body of the county shall be the clerk of  
172 the value adjustment board. The board shall appoint private  
173 counsel who has practiced law for over 5 years and who shall  
174 receive such compensation as may be established by the board.  
175 The private counsel may not represent the property appraiser,  
176 the tax collector, any taxing authority, or any property owner  
177 in any administrative or judicial review of property taxes. A ~~No~~  
178 meeting of the board may not ~~shall~~ take place unless counsel to  
179 the board is present, except for a meeting to appoint or hire  
180 counsel. Two-fifths of the expenses of the board shall be borne  
181 by the district school board and three-fifths by the district  
182 county commission.

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

185 194.032 Hearing purposes; timetable.—

186 (2) The clerk of the governing body of the county shall  
187 prepare a schedule of appearances before the board based on  
188 petitions timely filed with him or her. The clerk shall notify  
189 each petitioner of the scheduled time of his or her appearance  
190 no less than 25 calendar days prior to the day of such scheduled  
191 appearance. Upon receipt of this notification, the petitioner  
192 shall have the right to reschedule the hearing a single time by  
193 submitting to the clerk of the governing body of the county a  
194 written request to reschedule, no less than 5 calendar days  
195 before the day of the originally scheduled hearing. Additional  
196 hearing reschedulings may be made at the discretion of the clerk

197 but may not extend the scheduled end of proceedings of the value  
 198 adjustment board. A copy of the property record card containing  
 199 relevant information used in computing the taxpayer's current  
 200 assessment shall be included with such notice, if such ~~said~~ card  
 201 was requested by the taxpayer. Such request shall be made by  
 202 checking an appropriate box on the petition form. ~~No petitioner~~  
 203 ~~shall be required to wait for more than 4 hours from the~~  
 204 ~~scheduled time; and, if his or her petition is not heard in that~~  
 205 ~~time, the petitioner may, at his or her option, report to the~~  
 206 ~~chairperson of the meeting that he or she intends to leave; and,~~  
 207 ~~if he or she is not heard immediately, the petitioner's~~  
 208 ~~administrative remedies will be deemed to be exhausted, and he~~  
 209 ~~or she may seek further relief as he or she deems appropriate.~~  
 210 Failure on three occasions with respect to any single tax year  
 211 to convene at the scheduled time of meetings of the board shall  
 212 constitute grounds for removal from office by the Governor for  
 213 neglect of duties.

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

216 194.034 Hearing procedures; rules.—

217 (2) In each case, except when a petition ~~complaint~~ is  
 218 withdrawn by the petitioner or when the petitioner or agent  
 219 fails to appear ~~is acknowledged as correct by the property~~  
 220 ~~appraiser~~, the value adjustment board shall render a written  
 221 decision. All such decisions shall be issued within 20 calendar  
 222 days of the last day the board is in session under s. 194.032.  
 223 The decision of the board shall contain findings of fact and  
 224 conclusions of law and shall include reasons for upholding or



CS/HB 1387

2010

225 overturning the determination of the property appraiser. When a  
 226 special magistrate has been appointed, the recommendations of  
 227 the special magistrate shall be considered by the board. The  
 228 clerk, upon issuance of the decisions, shall, on a form provided  
 229 by the Department of Revenue, notify by first-class mail each  
 230 taxpayer, the property appraiser, and the department of the  
 231 decision of the board.

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

234 194.035 Special magistrates; property evaluators.—

235 (3) The department shall provide and conduct training for  
 236 special magistrates at least once each state fiscal year in at  
 237 least five locations throughout the state or may provide such  
 238 training online. Such training shall emphasize the department's  
 239 standard measures of value, including the guidelines for real  
 240 and tangible personal property. Notwithstanding subsection (1),  
 241 a person who has 3 years of relevant experience and who has  
 242 completed the training provided by the department under this  
 243 subsection may be appointed as a special magistrate. The  
 244 training shall be open to the public. The department shall  
 245 charge tuition fees to any person attending this training in an  
 246 amount sufficient to fund the department's costs to conduct all  
 247 aspects of the training. The department shall deposit the fees  
 248 collected into the Certification Program Trust Fund pursuant to  
 249 s. 195.002(2).

250 Section 7. Section 194.037, Florida Statutes, is amended  
 251 to read:

252 194.037 Disclosure of tax impact.—

253 (1) After hearing all petitions, complaints, appeals, and  
 254 disputes, the clerk shall make public notice of the findings and  
 255 results of the board in at least a quarter-page size  
 256 advertisement of a standard size or tabloid size newspaper, and  
 257 the headline shall be in a type no smaller than 18 point. The  
 258 advertisement shall not be placed in that portion of the  
 259 newspaper where legal notices and classified advertisements  
 260 appear. The advertisement shall be published in a newspaper of  
 261 general paid circulation in the county. The newspaper selected  
 262 shall be one of general interest and readership in the  
 263 community, and not one of limited subject matter, pursuant to  
 264 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
 265 ADJUSTMENT BOARD. The public notice shall list the members of  
 266 the value adjustment board and the taxing authorities to which  
 267 they are elected. The form shall show, in columnar form, ~~for~~  
 268 ~~each of the property classes listed under subsection (2), the~~  
 269 ~~following information, with appropriate column totals:~~

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

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

275 (c) In the third column, the number of parcels for which  
 276 the board considered the petition and reduced the assessment  
 277 from that made by the property appraiser on the initial  
 278 assessment roll.

279 (d) In the fourth column, the number of parcels for which  
 280 petitions were filed but not considered by the board because

281 such petitions were withdrawn or settled prior to the board's  
 282 consideration or the petitioner or agent failed to appear.

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

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

289 (g) In the seventh column, the net shift in taxes to  
 290 parcels not granted relief by the board. The shift shall be  
 291 computed as the amount shown in column 6 multiplied by the  
 292 applicable millage rates adopted by the taxing authorities in  
 293 hearings held pursuant to s. 200.065(2) (d) or adopted by vote of  
 294 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
 295 Constitution, but without adjustment as authorized pursuant to  
 296 s. 200.065(6). If for any taxing authority the hearing has not  
 297 been completed at the time the notice required herein is  
 298 prepared, the millage rate used shall be that adopted in the  
 299 hearing held pursuant to s. 200.065(2) (c).

300 ~~(2) There must be a line entry in each of the columns~~  
 301 ~~described in subsection (1), for each of the following property~~  
 302 ~~classes:~~

303 ~~(a) Improved residential property, which must be~~  
 304 ~~identified as "Residential."~~

305 ~~(b) Improved commercial property, which must be identified~~  
 306 ~~as "Commercial."~~

307 ~~(c) Improved industrial property, utility property,~~  
 308 ~~leasehold interests, subsurface rights, and other property not~~

309 ~~properly attributable to other classes listed in this section,~~  
 310 ~~which must be identified as "Industrial and Misc."~~

311 ~~(d) Agricultural property, which must be identified as~~  
 312 ~~"Agricultural."~~

313 ~~(e) High-water recharge property, which must be identified~~  
 314 ~~as "High Water Recharge."~~

315 ~~(f) Historic property used for commercial or certain~~  
 316 ~~nonprofit purposes, which shall be identified as "Historic~~  
 317 ~~Commercial or Nonprofit."~~

318 ~~(g) Tangible personal property, which must be identified~~  
 319 ~~as "Business Machinery and Equipment."~~

320 ~~(h) Vacant land and nonagricultural acreage, which must be~~  
 321 ~~identified as "Vacant Lots and Acreage."~~

322 (2) ~~(3)~~ The form of the notice, including appropriate  
 323 narrative and column descriptions, shall be prescribed by  
 324 department rule and shall be brief and nontechnical to minimize  
 325 confusion for the average taxpayer.

326 (3) The clerk shall submit a copy of the notice to the  
 327 Department of Revenue. In addition, the clerk shall prepare and  
 328 submit to the department, on a form provided by the department,  
 329 the same information contained in the notice for the following  
 330 property classes: improved residential property, improved  
 331 commercial property, improved industrial or utility property and  
 332 other property not properly attributable to other classes listed  
 333 in this subsection, agricultural property, high-water recharge  
 334 property, historic property used for commercial or certain  
 335 nonprofit purposes, tangible personal property, vacant land, and  
 336 nonagricultural acreage. The department shall prepare a report

337 containing the information provided by each clerk and a  
338 statewide compilation of the information. The report shall be  
339 posted on the department's website.

340 Section 8. Subsection (2) of section 195.096, Florida  
341 Statutes, is amended to read:

342 195.096 Review of assessment rolls.—

343 (2) The department shall conduct, no less frequently than  
344 once every 2 years, an in-depth review of the assessment rolls  
345 of each county. The department need not individually study every  
346 use-class of property set forth in s. 195.073, but shall at a  
347 minimum study the level of assessment in relation to just value  
348 of each classification specified in subsection (3). Such in-  
349 depth review shall ~~may~~ include proceedings of the value  
350 adjustment board and may include the audit or review of  
351 procedures used by the counties to appraise property.

352 (a) The department shall, at least 30 days prior to the  
353 beginning of an in-depth review in any county, notify the  
354 property appraiser in the county of the pending review. At the  
355 request of the property appraiser, the department shall consult  
356 with the property appraiser regarding the classifications and  
357 strata to be studied, in order that the review will be useful to  
358 the property appraiser in evaluating his or her procedures.

359 (b) Every property appraiser whose upcoming roll is  
360 subject to an in-depth review shall, if requested by the  
361 department on or before January 1, deliver upon completion of  
362 the assessment roll a list of the parcel numbers of all parcels  
363 that did not appear on the assessment roll of the previous year,  
364 indicating the parcel number of the parent parcel from which

365 each new parcel was created or "cut out."

366 (c) In conducting assessment ratio studies, the department  
367 must use all practicable steps, including stratified statistical  
368 and analytical reviews and sale-qualification studies, to  
369 maximize the representativeness or statistical reliability of  
370 samples of properties in tests of each classification, stratum,  
371 or roll made the subject of a ratio study published by it. The  
372 department shall document and retain records of the measures of  
373 representativeness of the properties studied in compliance with  
374 this section. Such documentation must include a record of  
375 findings used as the basis for the approval or disapproval of  
376 the tax roll in each county pursuant to s. 193.1142. In  
377 addition, to the greatest extent practicable, the department  
378 shall study assessment roll strata by subclassifications such as  
379 value groups and market areas for each classification or stratum  
380 to be studied, to maximize the representativeness of ratio study  
381 samples. For purposes of this section, the department shall rely  
382 primarily on an assessment-to-sales-ratio study in conducting  
383 assessment ratio studies in those classifications of property  
384 specified in subsection (3) for which there are adequate market  
385 sales. The department shall compute the median and the value-  
386 weighted mean for each classification or subclassification  
387 studied and for the roll as a whole.

388 (d) In the conduct of these reviews, the department shall  
389 adhere to all standards to which the property appraisers are  
390 required to adhere.

391 (e) The department and each property appraiser shall  
392 cooperate in the conduct of these reviews, and each shall make

393 available to the other all matters and records bearing on the  
394 preparation and computation of the reviews. The property  
395 appraisers shall provide any and all data requested by the  
396 department in the conduct of the studies, including electronic  
397 data processing tapes. Any and all data and samples developed or  
398 obtained by the department in the conduct of the studies shall  
399 be confidential and exempt from the provisions of s. 119.07(1)  
400 until a presentation of the findings of the study is made to the  
401 property appraiser. After the presentation of the findings, the  
402 department shall provide any and all data requested by a  
403 property appraiser developed or obtained in the conduct of the  
404 studies, including tapes. Direct reimbursable costs of providing  
405 the data shall be borne by the party who requested it. Copies of  
406 existing data or records, whether maintained or required  
407 pursuant to law or rule, or data or records otherwise  
408 maintained, shall be submitted within 30 days from the date  
409 requested, in the case of written or printed information, and  
410 within 14 days from the date requested, in the case of  
411 computerized information.

412 (f) Within 120 days following the receipt of a county  
413 assessment roll by the executive director of the department  
414 pursuant to s. 193.1142(1), or within 10 days after approval of  
415 the assessment roll, whichever is later, the department shall  
416 complete the review for that county and forward its findings,  
417 including a statement of the confidence interval for the median  
418 and such other measures as may be appropriate for each  
419 classification or subclassification studied and for the roll as  
420 a whole, employing a 95-percent level of confidence, and related

421 statistical and analytical details to the Senate and the House  
422 of Representatives committees with oversight responsibilities  
423 for taxation, and the appropriate property appraiser. Upon  
424 releasing its findings, the department shall notify the  
425 chairperson of the appropriate county commission or the  
426 corresponding official under a consolidated charter that the  
427 department's findings are available upon request. The department  
428 shall, within 90 days after receiving a written request from the  
429 chairperson of the appropriate county commission or the  
430 corresponding official under a consolidated charter, forward a  
431 copy of its findings, including the confidence interval for the  
432 median and such other measures of each classification or  
433 subclassification studied and for all the roll as a whole, and  
434 related statistical and analytical details, to the requesting  
435 party.

436 Section 9. Paragraphs (d) and (g) of subsection (2) of  
437 section 192.0105, Florida Statutes, are amended to read:

438 192.0105 Taxpayer rights.—There is created a Florida  
439 Taxpayer's Bill of Rights for property taxes and assessments to  
440 guarantee that the rights, privacy, and property of the  
441 taxpayers of this state are adequately safeguarded and protected  
442 during tax levy, assessment, collection, and enforcement  
443 processes administered under the revenue laws of this state. The  
444 Taxpayer's Bill of Rights compiles, in one document, brief but  
445 comprehensive statements that summarize the rights and  
446 obligations of the property appraisers, tax collectors, clerks  
447 of the court, local governing boards, the Department of Revenue,  
448 and taxpayers. Additional rights afforded to payors of taxes and



449 assessments imposed under the revenue laws of this state are  
 450 provided in s. 213.015. The rights afforded taxpayers to assure  
 451 that their privacy and property are safeguarded and protected  
 452 during tax levy, assessment, and collection are available only  
 453 insofar as they are implemented in other parts of the Florida  
 454 Statutes or rules of the Department of Revenue. The rights so  
 455 guaranteed to state taxpayers in the Florida Statutes and the  
 456 departmental rules include:

457 (2) THE RIGHT TO DUE PROCESS.—

458 (d) The right to prior notice of the value adjustment  
 459 board's hearing date ~~and the right to the hearing within 4 hours~~  
 460 ~~of scheduled time~~ (see s. 194.032(2)).

461 (g) The right to be mailed a timely written decision by  
 462 the value adjustment board containing findings of fact and  
 463 conclusions of law and reasons for upholding or overturning the  
 464 determination of the property appraiser, and the right to  
 465 advertised notice of all board actions, including appropriate  
 466 narrative and column descriptions, in brief and nontechnical  
 467 language (see ss. 194.034(2) and 194.037(2) ~~(3)~~).

468 Section 10. The executive director of the Department of  
 469 Revenue may, and all conditions are deemed met to, adopt  
 470 emergency rules under ss. 120.536(1) and 120.54(4), Florida  
 471 Statutes, for the purpose of implementing this act.  
 472 Notwithstanding any other provision of law, such emergency rules  
 473 shall remain in effect for 6 months after the date of adoption  
 474 and may be renewed during the pendency of procedures to adopt  
 475 rules addressing the subject of the emergency rules.

476 Section 11. This act shall take effect July 1, 2010.