



235572

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/13/2010	.	
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	.	

The Committee on Finance and Tax (Ring) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

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

194.011 Assessment notice; objections to assessments.—

(2) Any taxpayer who objects to the assessment placed on any property taxable to him or her, including the assessment of homestead property at less than just value under s. 193.155(8), may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or



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13 a member of his or her staff, shall confer with the taxpayer
14 regarding the correctness of the assessment. At this informal
15 conference, the taxpayer shall present those facts considered by
16 the taxpayer to be supportive of the taxpayer's claim for a
17 change in the assessment of the property appraiser. The property
18 appraiser or his or her representative at this conference shall
19 present those facts considered by the property appraiser to be
20 supportive of the correctness of the assessment. However,
21 participation in an informal conference is not ~~nothing herein~~
22 ~~shall be construed to be~~ a prerequisite to administrative or
23 judicial review of property assessments.

24 (3) A petition to the value adjustment board must be in
25 substantially the form prescribed by the department.
26 Notwithstanding s. 195.022, a county officer may not refuse to
27 accept a form provided by the department for this purpose if the
28 taxpayer chooses to use it. ~~A petition to the value adjustment~~
29 ~~board shall describe the property by parcel number and shall be~~
30 ~~filed as follows:~~

31 (a) The property appraiser shall have available and shall
32 distribute forms prescribed by the Department of Revenue on
33 which the petition shall be made. ~~Such petition shall be sworn~~
34 ~~to by the petitioner.~~

35 (b) The completed petition shall be filed with the clerk of
36 the value adjustment board of the county. The clerk, ~~who~~ shall
37 acknowledge receipt of the petition ~~thereof~~ and promptly furnish
38 a copy of the petition ~~thereof~~ to the property appraiser.

39 (c) The completed petition shall:

- 40 1. Identify the property by parcel number.
41 2. Contain the estimate of the market value of the property



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42 on January 1 of the current year, if the petition is challenging
43 the valuation of the property.

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

46 4. Contain a declaration that the petitioner is the owner
47 of the property or a person having the written consent of the
48 owner to represent the owner; and

49 5. Be sworn to by the petitioner.

50 (d) The petition may be filed, as to valuation issues, at
51 any time during the taxable year on or before the 25th day
52 following the mailing of notice by the property appraiser as
53 provided in subsection (1). With respect to an issue involving
54 the denial of an exemption, an agricultural or high-water
55 recharge classification application, an application for
56 classification as historic property used for commercial or
57 certain nonprofit purposes, or a deferral, the petition must be
58 filed at any time during the taxable year on or before the 30th
59 day following the mailing of the notice by the property
60 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
61 196.193 or notice by the tax collector under s. 197.253. If the
62 value adjustment board accepts late-filed petitions, the board
63 may not extend the deadlines in s. 194.171(2).

64 (e) A condominium association, cooperative association, or
65 any homeowners' association as defined in s. 723.075, with
66 approval of its board of administration or directors, may file
67 with the value adjustment board a single joint petition on
68 behalf of any association members who own parcels of property
69 which the property appraiser determines are substantially
70 similar with respect to location, proximity to amenities, number



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71 of rooms, living area, and condition. The condominium
72 association, cooperative association, or homeowners' association
73 as defined in s. 723.075 shall provide the unit owners with
74 notice of its intent to petition the value adjustment board and
75 shall provide at least 20 days for a unit owner to elect, in
76 writing, that his or her unit not be included in the petition.

77 (f) An owner of contiguous, undeveloped parcels may file
78 with the value adjustment board a single joint petition if the
79 property appraiser determines such parcels are substantially
80 similar in nature.

81 (g) The individual, agent, or legal entity that signs the
82 petition becomes an agent of the taxpayer for the purpose of
83 serving process to obtain personal jurisdiction over the
84 taxpayer for the entire value adjustment board proceedings,
85 including any appeals of a board decision by the property
86 appraiser pursuant to s. 194.036.

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

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

93 194.013 Filing fees for petitions; disposition; waiver.—

94 (1) If so required by resolution of the value adjustment
95 board, a petition filed pursuant to s. 194.011 shall be
96 accompanied by a filing fee to be paid to the clerk of the value
97 adjustment board in an amount determined by the board not to
98 exceed \$15 for each separate parcel of property, real or
99 personal, covered by the petition and subject to appeal.



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100 However, no such filing fee may be required with respect to an
101 appeal from the disapproval of homestead exemption under s.
102 196.151 or from the denial of tax deferral under s. 197.253.
103 Only a single filing fee shall be charged under this section as
104 to any particular parcel of property despite the existence of
105 multiple issues and hearings pertaining to such parcel. For
106 joint petitions filed pursuant to s. 194.011(3) (e) or (f), a
107 single filing fee shall be charged. Such fee shall be \$15 for
108 the first parcel and ~~calculated as the cost of the special~~
109 ~~magistrate for the time involved in hearing the joint petition~~
110 ~~and shall not exceed \$5~~ for each additional ~~per~~ parcel. ~~Said fee~~
111 ~~is to be proportionately paid by affected parcel owners.~~

112 Section 3. Section 194.015, Florida Statutes, is amended to
113 read:

114 194.015 Value adjustment board.—There is hereby created a
115 value adjustment board for each county, which shall consist of
116 two members of the governing body of the county as elected from
117 the membership of the board of said governing body, one of whom
118 shall be elected chairperson, and one member of the school board
119 as elected from the membership of the school board, and two
120 citizen members, one of whom shall be appointed by the governing
121 body of the county and must own homestead property within the
122 county and one of whom must be appointed by the school board and
123 must own a business occupying commercial space located within
124 the school district. A citizen member may not be a member or an
125 employee of any taxing authority, and may not be a person who
126 represents property owners in any administrative or judicial
127 review of property taxes. The members of the board may be
128 temporarily replaced by other members of the respective boards



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129 on appointment by their respective chairpersons. Any three
130 members shall constitute a quorum of the board, except that each
131 quorum must include at least one member of said governing board,
132 at least one member of the school board, and at least one
133 citizen member and no meeting of the board shall take place
134 unless a quorum is present. Members of the board may receive
135 such per diem compensation as is allowed by law for state
136 employees if both bodies elect to allow such compensation. The
137 clerk of the governing body of the county shall be the clerk of
138 the value adjustment board. The board shall appoint private
139 counsel who has practiced law for over 5 years and who shall
140 receive such compensation as may be established by the board.
141 The private counsel may not represent the property appraiser,
142 the tax collector, any taxing authority, or any property owner
143 in any administrative or judicial review of property taxes. ~~A No~~
144 meeting of the board may not ~~shall~~ take place unless counsel to
145 the board is present, except for a meeting to appoint or hire
146 counsel. Two-fifths of the expenses of the board shall be borne
147 by the district school board and three-fifths by the district
148 county commission.

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

151 194.032 Hearing purposes; timetable.—

152 (2) The clerk of the governing body of the county shall
153 prepare a schedule of appearances before the board based on
154 petitions timely filed with him or her. The clerk shall notify
155 each petitioner of the scheduled time of his or her appearance
156 no less than 25 calendar days prior to the day of such scheduled
157 appearance. Upon receipt of this notification, the petitioner



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158 shall have the right to reschedule the hearing a single time by
159 submitting to the clerk of the governing body of the county a
160 written request to reschedule, no less than 5 calendar days
161 before the day of the originally scheduled hearing. Additional
162 hearing reschedulings may be made at the discretion of the clerk
163 but may not extend the scheduled end of proceedings of the value
164 adjustment board. A copy of the property record card containing
165 relevant information used in computing the taxpayer's current
166 assessment shall be included with such notice, if such ~~said~~ card
167 was requested by the taxpayer. Such request shall be made by
168 checking an appropriate box on the petition form. ~~No petitioner~~
169 ~~shall be required to wait for more than 4 hours from the~~
170 ~~scheduled time; and, if his or her petition is not heard in that~~
171 ~~time, the petitioner may, at his or her option, report to the~~
172 ~~chairperson of the meeting that he or she intends to leave; and,~~
173 ~~if he or she is not heard immediately, the petitioner's~~
174 ~~administrative remedies will be deemed to be exhausted, and he~~
175 ~~or she may seek further relief as he or she deems appropriate.~~
176 Failure on three occasions with respect to any single tax year
177 to convene at the scheduled time of meetings of the board shall
178 constitute grounds for removal from office by the Governor for
179 neglect of duties.

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

182 194.034 Hearing procedures; rules.-

183 (2) In each case, except when a petition ~~complaint~~ is
184 withdrawn by the petitioner or when the petitioner or agent
185 fails to appear ~~is acknowledged as correct by the property~~
186 ~~appraiser~~, the value adjustment board shall render a written



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187 decision. All such decisions shall be issued within 20 calendar
188 days of the last day the board is in session under s. 194.032.
189 The decision of the board shall contain findings of fact and
190 conclusions of law and shall include reasons for upholding or
191 overturning the determination of the property appraiser. When a
192 special magistrate has been appointed, the recommendations of
193 the special magistrate shall be considered by the board. The
194 clerk, upon issuance of the decisions, shall, on a form provided
195 by the Department of Revenue, notify by first-class mail each
196 taxpayer, the property appraiser, and the department of the
197 decision of the board.

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

200 194.035 Special magistrates; property evaluators.—

201 (3) The department shall provide and conduct training for
202 special magistrates at least once each state fiscal year in at
203 least five locations throughout the state or may provide such
204 training online. Such training shall emphasize the department's
205 standard measures of value, including the guidelines for real
206 and tangible personal property. Notwithstanding subsection (1),
207 a person who has 3 years of relevant experience and who has
208 completed the training provided by the department under this
209 subsection may be appointed as a special magistrate. The
210 training shall be open to the public. The department shall
211 charge tuition fees to any person attending this training in an
212 amount sufficient to fund the department's costs to conduct all
213 aspects of the training. The department shall deposit the fees
214 collected into the Certification Program Trust Fund pursuant to
215 s. 195.002(2).



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216 Section 7. Section 194.037, Florida Statutes, is amended to
217 read:

218 194.037 Disclosure of tax impact.—

219 (1) After hearing all petitions, complaints, appeals, and
220 disputes, the clerk shall make public notice of the findings and
221 results of the board in at least a quarter-page size
222 advertisement of a standard size or tabloid size newspaper, and
223 the headline shall be in a type no smaller than 18 point. The
224 advertisement shall not be placed in that portion of the
225 newspaper where legal notices and classified advertisements
226 appear. The advertisement shall be published in a newspaper of
227 general paid circulation in the county. The newspaper selected
228 shall be one of general interest and readership in the
229 community, and not one of limited subject matter, pursuant to
230 chapter 50. The headline shall read: TAX IMPACT OF VALUE
231 ADJUSTMENT BOARD. The public notice shall list the members of
232 the value adjustment board and the taxing authorities to which
233 they are elected. The form shall show, in columnar form, ~~for~~
234 ~~each of the property classes listed under subsection (2), the~~
235 ~~following information, with appropriate column totals:~~

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

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

241 (c) In the third column, the number of parcels for which
242 the board considered the petition and reduced the assessment
243 from that made by the property appraiser on the initial
244 assessment roll.



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

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

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

255 (g) In the seventh column, the net shift in taxes to
256 parcels not granted relief by the board. The shift shall be
257 computed as the amount shown in column 6 multiplied by the
258 applicable millage rates adopted by the taxing authorities in
259 hearings held pursuant to s. 200.065(2) (d) or adopted by vote of
260 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
261 Constitution, but without adjustment as authorized pursuant to
262 s. 200.065(6). If for any taxing authority the hearing has not
263 been completed at the time the notice required herein is
264 prepared, the millage rate used shall be that adopted in the
265 hearing held pursuant to s. 200.065(2) (c).

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

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

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

273 ~~(c) Improved industrial property, utility property,~~



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274 ~~leasehold interests, subsurface rights, and other property not~~
275 ~~properly attributable to other classes listed in this section,~~
276 ~~which must be identified as "Industrial and Misc."~~

277 ~~(d) Agricultural property, which must be identified as~~
278 ~~"Agricultural."~~

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

281 ~~(f) Historic property used for commercial or certain~~
282 ~~nonprofit purposes, which shall be identified as "Historic~~
283 ~~Commercial or Nonprofit."~~

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

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

288 (2)~~(3)~~ The form of the notice, including appropriate
289 narrative and column descriptions, shall be prescribed by
290 department rule and shall be brief and nontechnical to minimize
291 confusion for the average taxpayer.

292 (3) The clerk shall submit a copy of the notice to the
293 Department of Revenue. In addition, the clerk shall prepare and
294 submit to the department, on a form provided by the department,
295 the same information contained in the notice for the following
296 property classes: improved residential property, improved
297 commercial property, improved industrial or utility property and
298 other property not properly attributable to other classes listed
299 in this subsection, agricultural property, high-water recharge
300 property, historic property used for commercial or certain
301 nonprofit purposes, tangible personal property, vacant land, and
302 nonagricultural acreage. The department shall prepare a report



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303 containing the information provided by each clerk and a
304 statewide compilation of the information. The report shall be
305 posted on the department's website.

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

308 195.096 Review of assessment rolls.—

309 (2) The department shall conduct, no less frequently than
310 once every 2 years, an in-depth review of the assessment rolls
311 of each county. The department need not individually study every
312 use-class of property set forth in s. 195.073, but shall at a
313 minimum study the level of assessment in relation to just value
314 of each classification specified in subsection (3). Such in-
315 depth review shall ~~may~~ include proceedings of the value
316 adjustment board and may include the audit or review of
317 procedures used by the counties to appraise property.

318 (a) The department shall, at least 30 days prior to the
319 beginning of an in-depth review in any county, notify the
320 property appraiser in the county of the pending review. At the
321 request of the property appraiser, the department shall consult
322 with the property appraiser regarding the classifications and
323 strata to be studied, in order that the review will be useful to
324 the property appraiser in evaluating his or her procedures.

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



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332 (c) In conducting assessment ratio studies, the department
333 must use all practicable steps, including stratified statistical
334 and analytical reviews and sale-qualification studies, to
335 maximize the representativeness or statistical reliability of
336 samples of properties in tests of each classification, stratum,
337 or roll made the subject of a ratio study published by it. The
338 department shall document and retain records of the measures of
339 representativeness of the properties studied in compliance with
340 this section. Such documentation must include a record of
341 findings used as the basis for the approval or disapproval of
342 the tax roll in each county pursuant to s. 193.1142. In
343 addition, to the greatest extent practicable, the department
344 shall study assessment roll strata by subclassifications such as
345 value groups and market areas for each classification or stratum
346 to be studied, to maximize the representativeness of ratio study
347 samples. For purposes of this section, the department shall rely
348 primarily on an assessment-to-sales-ratio study in conducting
349 assessment ratio studies in those classifications of property
350 specified in subsection (3) for which there are adequate market
351 sales. The department shall compute the median and the value-
352 weighted mean for each classification or subclassification
353 studied and for the roll as a whole.

354 (d) In the conduct of these reviews, the department shall
355 adhere to all standards to which the property appraisers are
356 required to adhere.

357 (e) The department and each property appraiser shall
358 cooperate in the conduct of these reviews, and each shall make
359 available to the other all matters and records bearing on the
360 preparation and computation of the reviews. The property



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361 appraisers shall provide any and all data requested by the
362 department in the conduct of the studies, including electronic
363 data processing tapes. Any and all data and samples developed or
364 obtained by the department in the conduct of the studies shall
365 be confidential and exempt from the provisions of s. 119.07(1)
366 until a presentation of the findings of the study is made to the
367 property appraiser. After the presentation of the findings, the
368 department shall provide any and all data requested by a
369 property appraiser developed or obtained in the conduct of the
370 studies, including tapes. Direct reimbursable costs of providing
371 the data shall be borne by the party who requested it. Copies of
372 existing data or records, whether maintained or required
373 pursuant to law or rule, or data or records otherwise
374 maintained, shall be submitted within 30 days from the date
375 requested, in the case of written or printed information, and
376 within 14 days from the date requested, in the case of
377 computerized information.

378 (f) Within 120 days following the receipt of a county
379 assessment roll by the executive director of the department
380 pursuant to s. 193.1142(1), or within 10 days after approval of
381 the assessment roll, whichever is later, the department shall
382 complete the review for that county and forward its findings,
383 including a statement of the confidence interval for the median
384 and such other measures as may be appropriate for each
385 classification or subclassification studied and for the roll as
386 a whole, employing a 95-percent level of confidence, and related
387 statistical and analytical details to the Senate and the House
388 of Representatives committees with oversight responsibilities
389 for taxation, and the appropriate property appraiser. Upon



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390 releasing its findings, the department shall notify the
391 chairperson of the appropriate county commission or the
392 corresponding official under a consolidated charter that the
393 department's findings are available upon request. The department
394 shall, within 90 days after receiving a written request from the
395 chairperson of the appropriate county commission or the
396 corresponding official under a consolidated charter, forward a
397 copy of its findings, including the confidence interval for the
398 median and such other measures of each classification or
399 subclassification studied and for all the roll as a whole, and
400 related statistical and analytical details, to the requesting
401 party.

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

404 192.0105 Taxpayer rights.—There is created a Florida
405 Taxpayer's Bill of Rights for property taxes and assessments to
406 guarantee that the rights, privacy, and property of the
407 taxpayers of this state are adequately safeguarded and protected
408 during tax levy, assessment, collection, and enforcement
409 processes administered under the revenue laws of this state. The
410 Taxpayer's Bill of Rights compiles, in one document, brief but
411 comprehensive statements that summarize the rights and
412 obligations of the property appraisers, tax collectors, clerks
413 of the court, local governing boards, the Department of Revenue,
414 and taxpayers. Additional rights afforded to payors of taxes and
415 assessments imposed under the revenue laws of this state are
416 provided in s. 213.015. The rights afforded taxpayers to assure
417 that their privacy and property are safeguarded and protected
418 during tax levy, assessment, and collection are available only



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419 insofar as they are implemented in other parts of the Florida
420 Statutes or rules of the Department of Revenue. The rights so
421 guaranteed to state taxpayers in the Florida Statutes and the
422 departmental rules include:

423 (2) THE RIGHT TO DUE PROCESS.—

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

427 (g) The right to be mailed a timely written decision by the
428 value adjustment board containing findings of fact and
429 conclusions of law and reasons for upholding or overturning the
430 determination of the property appraiser, and the right to
431 advertised notice of all board actions, including appropriate
432 narrative and column descriptions, in brief and nontechnical
433 language (see ss. 194.034(2) and 194.037(2)~~(3)~~).

434 Section 10. The executive director of the Department of
435 Revenue may, and all conditions are deemed met to, adopt
436 emergency rules under ss. 120.536(1) and 120.54(4), Florida
437 Statutes, for the purpose of implementing this act.
438 Notwithstanding any other provision of law, such emergency rules
439 shall remain in effect for 6 months after the date of adoption
440 and may be renewed during the pendency of procedures to adopt
441 rules addressing the subject of the emergency rules.

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

443
444 ===== T I T L E A M E N D M E N T =====

445 And the title is amended as follows:

446 Delete everything before the enacting clause
447 and insert:



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448 A bill to be entitled
449 An act relating to ad valorem tax assessments;
450 amending s. 194.011, F.S.; providing that
451 participation in an informal conference is not a
452 prerequisite to administrative or judicial review of
453 property assessments; requiring that a petition before
454 the value adjustment board challenging an ad valorem
455 assessment contain certain information relating to the
456 property and the petitioner; prohibiting the value
457 adjustment board from extending certain deadlines
458 under certain circumstances; requiring that persons
459 representing property owners before the value
460 adjustment board for compensation be licensed brokers,
461 appraisers, or attorneys; amending s. 194.013, F.S.;
462 revising certain parcel petition filing fees; amending
463 s. 194.015, F.S.; providing an exception to a
464 prohibition against board meetings without counsel
465 being present; amending s. 194.032, F.S.; authorizing
466 rescheduling of board hearings; providing an
467 exception; deleting certain procedural requirements
468 relating to petitioners being heard by the board;
469 amending s. 194.034, F.S.; revising certain hearing
470 procedures; amending s. 194.035, F.S.; authorizing the
471 Department of Revenue to provide certain special
472 magistrate training online; amending s. 194.037, F.S.;
473 revising requirements for disclosure of tax impact
474 notice forms; providing additional notice requirements
475 for clerks; requiring the department to compile a
476 report on the information received from the clerks and



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477 post it on its website; amending s. 195.096, F.S.;

478 requiring the department to include proceedings of

479 value adjustment boards in certain in-depth reviews;

480 amending s. 192.0105, F.S.; conforming references;

481 authorizing the executive director of the Department

482 of Revenue to adopt emergency rules; providing for

483 effect and renewal of such rules; providing an

484 effective date.