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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/13/2010	.	
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The Committee on Finance and Tax (Ring) recommended the following:

1           **Senate Substitute for Amendment (235572) (with title**  
2 **amendment)**

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4  
5           Between lines 223 and 224  
6 insert:

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

9           194.011 Assessment notice; objections to assessments.—

10           (2) Any taxpayer who objects to the assessment placed on  
11 any property taxable to him or her, including the assessment of  
12 homestead property at less than just value under s. 193.155(8),



512324

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

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

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

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

41 (c) The completed petition shall:



512324

42           1. Identify the property by parcel number.

43           2. Contain the estimate of the market value of the property  
44 on January 1 of the current year, if the petition is challenging  
45 the valuation of the property.

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

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

51           5. Be sworn to by the petitioner.

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

66           (e) A condominium association, cooperative association, or  
67 any homeowners' association as defined in s. 723.075, with  
68 approval of its board of administration or directors, may file  
69 with the value adjustment board a single joint petition on  
70 behalf of any association members who own parcels of property



512324

71 which the property appraiser determines are substantially  
72 similar with respect to location, proximity to amenities, number  
73 of rooms, living area, and condition. The condominium  
74 association, cooperative association, or homeowners' association  
75 as defined in s. 723.075 shall provide the unit owners with  
76 notice of its intent to petition the value adjustment board and  
77 shall provide at least 20 days for a unit owner to elect, in  
78 writing, that his or her unit not be included in the petition.

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

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

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

93 Section 5. Subsection (1) of section 194.013, Florida  
94 Statutes, is amended to read:

95 194.013 Filing fees for petitions; disposition; waiver.—

96 (1) If so required by resolution of the value adjustment  
97 board, a petition filed pursuant to s. 194.011 shall be  
98 accompanied by a filing fee to be paid to the clerk of the value  
99 adjustment board in an amount determined by the board not to



512324

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

114 Section 6. Section 194.015, Florida Statutes, is amended to  
115 read:

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



512324

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

151 Section 7. Subsection (2) of section 194.032, Florida  
152 Statutes, is amended to read:

153 194.032 Hearing purposes; timetable.-

154 (2) The clerk of the governing body of the county shall  
155 prepare a schedule of appearances before the board based on  
156 petitions timely filed with him or her. The clerk shall notify  
157 each petitioner of the scheduled time of his or her appearance



512324

158 no less than 25 calendar days prior to the day of such scheduled  
159 appearance. Upon receipt of this notification, the petitioner  
160 shall have the right to reschedule the hearing a single time by  
161 submitting to the clerk of the governing body of the county a  
162 written request to reschedule, no less than 5 calendar days  
163 before the day of the originally scheduled hearing. Additional  
164 hearing reschedulings may be made at the discretion of the clerk  
165 but may not extend the scheduled end of proceedings of the value  
166 adjustment board. A copy of the property record card containing  
167 relevant information used in computing the taxpayer's current  
168 assessment shall be included with such notice, if such said card  
169 was requested by the taxpayer. Such request shall be made by  
170 checking an appropriate box on the petition form. ~~No petitioner~~  
171 ~~shall be required to wait for more than 4 hours from the~~  
172 ~~scheduled time; and, if his or her petition is not heard in that~~  
173 ~~time, the petitioner may, at his or her option, report to the~~  
174 ~~chairperson of the meeting that he or she intends to leave; and,~~  
175 ~~if he or she is not heard immediately, the petitioner's~~  
176 ~~administrative remedies will be deemed to be exhausted, and he~~  
177 ~~or she may seek further relief as he or she deems appropriate.~~  
178 Failure on three occasions with respect to any single tax year  
179 to convene at the scheduled time of meetings of the board shall  
180 constitute grounds for removal from office by the Governor for  
181 neglect of duties.

182 Section 8. Subsection (2) of section 194.034, Florida  
183 Statutes, is amended to read:

184 194.034 Hearing procedures; rules.—

185 (2) In each case, except when a petition ~~complaint~~ is  
186 withdrawn by the petitioner or when the petitioner or agent



512324

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

200 Section 9. Subsection (3) of section 194.035, Florida  
201 Statutes, is amended to read:

202 194.035 Special magistrates; property evaluators.—

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





512324

216 collected into the Certification Program Trust Fund pursuant to  
217 s. 195.002(2).

218 Section 10. Section 194.037, Florida Statutes, is amended  
219 to read:

220 194.037 Disclosure of tax impact.-

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

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

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

243 (c) In the third column, the number of parcels for which  
244 the board considered the petition and reduced the assessment



512324

245 from that made by the property appraiser on the initial  
246 assessment roll.

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

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

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

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

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

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

273 ~~(b) Improved commercial property, which must be identified~~



512324

274 as ~~"Commercial."~~

275 ~~(c) Improved industrial property, utility property,~~  
276 ~~leasehold interests, subsurface rights, and other property not~~  
277 ~~properly attributable to other classes listed in this section,~~  
278 ~~which must be identified as "Industrial and Misc."~~

279 ~~(d) Agricultural property, which must be identified as~~  
280 ~~"Agricultural."~~

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

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

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

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

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

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



512324

303 nonprofit purposes, tangible personal property, vacant land, and  
304 nonagricultural acreage. The department shall prepare a report  
305 containing the information provided by each clerk and a  
306 statewide compilation of the information. The report shall be  
307 posted on the department's website.

308 Section 11. Subsection (2) of section 195.096, Florida  
309 Statutes, is amended to read:

310 195.096 Review of assessment rolls.—

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

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

327 (b) Every property appraiser whose upcoming roll is subject  
328 to an in-depth review shall, if requested by the department on  
329 or before January 1, deliver upon completion of the assessment  
330 roll a list of the parcel numbers of all parcels that did not  
331 appear on the assessment roll of the previous year, indicating



512324

332 the parcel number of the parent parcel from which each new  
333 parcel was created or "cut out."

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

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

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



512324

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

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



512324

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

404 Section 12. Paragraphs (d) and (g) of subsection (2) of  
405 section 192.0105, Florida Statutes, are amended to read:

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



512324

419 that their privacy and property are safeguarded and protected  
420 during tax levy, assessment, and collection are available only  
421 insofar as they are implemented in other parts of the Florida  
422 Statutes or rules of the Department of Revenue. The rights so  
423 guaranteed to state taxpayers in the Florida Statutes and the  
424 departmental rules include:

425 (2) THE RIGHT TO DUE PROCESS.—

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

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

436 Section 13. The executive director of the Department of  
437 Revenue may, and all conditions are deemed met to, adopt  
438 emergency rules under ss. 120.536(1) and 120.54(4), Florida  
439 Statutes, for the purpose of implementing this act.  
440 Notwithstanding any other provision of law, such emergency rules  
441 shall remain in effect for 6 months after the date of adoption  
442 and may be renewed during the pendency of procedures to adopt  
443 rules addressing the subject of the emergency rules.

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

446 And the title is amended as follows:

447 Delete line 37





512324

448 and insert:  
449 tax payments under certain conditions; amending s.  
450 194.011, F.S.; providing that participation in an  
451 informal conference is not a prerequisite to  
452 administrative or judicial review of property  
453 assessments; requiring that a petition before the  
454 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



512324

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 for