

By Senator Fasano

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1 A bill to be entitled
2 An act relating to ad valorem tax assessments;
3 amending s. 194.011, F.S.; requiring that a petition
4 before the value adjustment board challenging an ad
5 valorem assessment contain certain information
6 relating to the property and the petitioner; providing
7 an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Section 194.011, Florida Statutes, is amended to
12 read:

13 194.011 Assessment notice; objections to assessments.—

14 (1) Each taxpayer whose property is subject to real or
15 tangible personal ad valorem taxes shall be notified of the
16 assessment of each taxable item of such property, as provided in
17 s. 200.069.

18 (2) Any taxpayer who objects to the assessment placed on
19 any property taxable to him or her, including the assessment of
20 homestead property at less than just value under s. 193.155(8),
21 may request the property appraiser to informally confer with the
22 taxpayer. Upon receiving the request, the property appraiser, or
23 a member of his or her staff, shall confer with the taxpayer
24 regarding the correctness of the assessment. At this informal
25 conference, the taxpayer shall present those facts considered by
26 the taxpayer to be supportive of the taxpayer's claim for a
27 change in the assessment of the property appraiser. The property
28 appraiser or his or her representative at this conference shall
29 present those facts considered by the property appraiser to be

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30 supportive of the correctness of the assessment. However,
31 participation in an informal conference is not ~~nothing herein~~
32 ~~shall be construed to be~~ a prerequisite to administrative or
33 judicial review of property assessments.

34 (3) A petition to the value adjustment board must be in
35 substantially the form prescribed by the department.
36 Notwithstanding s. 195.022, a county officer may not refuse to
37 accept a form provided by the department for this purpose if the
38 taxpayer chooses to use it. ~~A petition to the value adjustment~~
39 ~~board shall describe the property by parcel number and shall be~~
40 ~~filed as follows:~~

41 (a) The property appraiser shall have available and shall
42 distribute forms prescribed by the Department of Revenue on
43 which the petition shall be made. ~~Such petition shall be sworn~~
44 ~~to by the petitioner.~~

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

49 (c) The completed petition shall:

50 1. Identify the property by parcel number.

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

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

55 4. Disclose whether the petitioner is an agent of the
56 taxpayer. If the petitioner is an agent, the petition must
57 include a copy of the petitioner's power of attorney.

58 5. For property purchased in the 3 calendar years before

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59 the current year, state the:

60 a. Purchase price, including any related terms and
 61 conditions for the purchase of the property.

62 b. Date of purchase.

63 c. Initial mortgage amounts and outstanding mortgage
 64 balances on January 1 of the current year.

65 d. The amount of any insurance coverage.

66 6. State the characteristics of the property, including the
 67 age and condition of any buildings or fixtures on the property,
 68 the area in square feet of any building on the property, the use
 69 of the property, and the terms and conditions of any lease of
 70 the property.

71 7. Contain a written declaration that it is made under the
 72 penalties of perjury.

73 (d) The petition may be filed, as to valuation issues, at
 74 any time during the taxable year on or before the 25th day
 75 following the mailing of notice by the property appraiser as
 76 provided in subsection (1). With respect to an issue involving
 77 the denial of an exemption, an agricultural or high-water
 78 recharge classification application, an application for
 79 classification as historic property used for commercial or
 80 certain nonprofit purposes, or a deferral, the petition must be
 81 filed at any time during the taxable year on or before the 30th
 82 day following the mailing of the notice by the property
 83 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
 84 196.193 or notice by the tax collector under s. 197.253.

85 (e) A condominium association, cooperative association, or
 86 any homeowners' association as defined in s. 723.075, with
 87 approval of its board of administration or directors, may file

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88 with the value adjustment board a single joint petition on
89 behalf of any association members who own parcels of property
90 which the property appraiser determines are substantially
91 similar with respect to location, proximity to amenities, number
92 of rooms, living area, and condition. The condominium
93 association, cooperative association, or homeowners' association
94 as defined in s. 723.075 shall provide the unit owners with
95 notice of its intent to petition the value adjustment board and
96 shall provide at least 20 days for a unit owner to elect, in
97 writing, that his or her unit not be included in the petition.

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

102 (g) The individual, agent, or legal entity that signs the
103 petition becomes an agent of the taxpayer for the purpose of
104 serving process to obtain personal jurisdiction over the
105 taxpayer for the entire value adjustment board proceedings,
106 including any appeals of a board decision by the property
107 appraiser pursuant to s. 194.036.

108 (4) (a) At least 15 days before the hearing the petitioner
109 shall provide to the property appraiser a list of evidence to be
110 presented at the hearing, together with copies of all
111 documentation to be considered by the value adjustment board and
112 a summary of evidence to be presented by witnesses.

113 (b) At least ~~No later than~~ 7 days before the hearing, if
114 the petitioner has provided the information required under
115 paragraph (a), and if requested in writing by the petitioner,
116 the property appraiser shall provide to the petitioner a list of

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117 evidence to be presented at the hearing, together with copies of
118 all documentation to be considered by the value adjustment board
119 and a summary of evidence to be presented by witnesses. The
120 evidence list must contain the property record card if provided
121 by the clerk. Failure of the property appraiser to timely comply
122 with the requirements of this paragraph shall result in a
123 rescheduling of the hearing.

124 (5) (a) The department shall by rule prescribe uniform
125 procedures for hearings before the value adjustment board which
126 include requiring:

127 1. Procedures for the exchange of information and evidence
128 by the property appraiser and the petitioner consistent with s.
129 194.032.

130 2. That the value adjustment board hold an organizational
131 meeting for the purpose of making these procedures available to
132 petitioners.

133 (b) The department shall develop a uniform policies and
134 procedures manual that shall be used by value adjustment boards,
135 special magistrates, and taxpayers in proceedings before value
136 adjustment boards. The manual shall be made available, at a
137 minimum, on the department's website and on the existing
138 websites of the clerks of circuit courts.

139 (6) The following provisions apply to petitions to the
140 value adjustment board concerning the assessment of homestead
141 property at less than just value under s. 193.155(8):

142 (a) If the taxpayer does not agree with the amount of the
143 assessment limitation difference for which the taxpayer
144 qualifies as stated by the property appraiser in the county
145 where the previous homestead property was located, or if the

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146 property appraiser in that county has not stated that the
147 taxpayer qualifies to transfer any assessment limitation
148 difference, upon the taxpayer filing a petition to the value
149 adjustment board in the county where the new homestead property
150 is located, the value adjustment board in that county shall,
151 upon receiving the appeal, send a notice to the value adjustment
152 board in the county where the previous homestead was located,
153 which shall reconvene if it has already adjourned.

154 (b) Such notice operates as a petition in, and creates an
155 appeal to, the value adjustment board in the county where the
156 previous homestead was located of all issues surrounding the
157 previous assessment differential for the taxpayer involved.
158 However, the taxpayer may not petition to have the just,
159 assessed, or taxable value of the previous homestead changed.

160 (c) The value adjustment board in the county where the
161 previous homestead was located shall set the petition for
162 hearing and notify the taxpayer, the property appraiser in the
163 county where the previous homestead was located, the property
164 appraiser in the county where the new homestead is located, and
165 the value adjustment board in that county, and shall hear the
166 appeal. Such appeal shall be heard by an attorney special
167 magistrate if the value adjustment board in the county where the
168 previous homestead was located uses special magistrates. The
169 taxpayer may attend such hearing and present evidence, but need
170 not do so. The value adjustment board in the county where the
171 previous homestead was located shall issue a decision and send a
172 copy of the decision to the value adjustment board in the county
173 where the new homestead is located.

174 (d) In hearing the appeal in the county where the new

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175 homestead is located, that value adjustment board shall consider
176 the decision of the value adjustment board in the county where
177 the previous homestead was located on the issues pertaining to
178 the previous homestead and on the amount of any assessment
179 reduction for which the taxpayer qualifies. The value adjustment
180 board in the county where the new homestead is located may not
181 hold its hearing until it has received the decision from the
182 value adjustment board in the county where the previous
183 homestead was located.

184 (e) In any circuit court proceeding to review the decision
185 of the value adjustment board in the county where the new
186 homestead is located, the court may also review the decision of
187 the value adjustment board in the county where the previous
188 homestead was located.

189 Section 2. This act shall take effect July 1, 2010.