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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/12/2011	.	
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The Committee on Budget Subcommittee on Finance and Tax
(Bogdanoff) recommended the following:

Senate Amendment (with title amendment)

Delete lines 347 - 481
and insert:

Section 12. Subsection (2) of section 194.032, Florida
Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

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



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13 appearance. Upon receipt of this notification, the petitioner
14 shall have the right to reschedule the hearing a single time by
15 submitting to the clerk of the governing body of the county a
16 written request to reschedule, no less than 5 calendar days
17 before the day of the originally scheduled hearing. A copy of
18 the property record card containing relevant information used in
19 computing the taxpayer's current assessment shall be included
20 with such notice, if said card was requested by the taxpayer.
21 Such request shall be made by checking an appropriate box on the
22 petition form. No petitioner shall be required to wait for more
23 than a reasonable time not to exceed 4 hours from the scheduled
24 time; and, if his or her petition is not heard in that time, the
25 petitioner may, at his or her option, report to the chairperson
26 of the meeting that he or she intends to leave; and, if he or
27 she is not heard immediately, ~~the petitioner's administrative~~
28 ~~remedies will be deemed to be exhausted, and he or she may be~~
29 rescheduled for good cause ~~seek further relief as he or she~~
30 ~~deems appropriate~~. Failure on three occasions with respect to
31 any single tax year to convene at the scheduled time of meetings
32 of the board shall constitute grounds for removal from office by
33 the Governor for neglect of duties.

34 Section 13. Subsection (2) of section 194.034, Florida
35 Statutes, is amended to read:

36 194.034 Hearing procedures; rules.—

37 (2) In each case, except when a complaint is withdrawn by
38 the petitioner or is acknowledged as correct by the property
39 appraiser, the value adjustment board shall render a written
40 decision. All such decisions shall be issued within 20 calendar
41 days after ~~of~~ the last day the board is in session under s.



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42 194.032. The decision of the board shall contain findings of
43 fact and conclusions of law and shall include reasons for
44 upholding or overturning the determination of the property
45 appraiser. When a special magistrate has been appointed, the
46 recommendations of the special magistrate shall be considered by
47 the board. The clerk, upon issuance of the decisions, shall, on
48 a form provided by the Department of Revenue, notify by first-
49 class mail each taxpayer and, the property appraiser, ~~and the~~
50 ~~department~~ of the decision of the board. If requested by the
51 Department of Revenue, the clerk shall provide these notices or
52 relevant statistics in the manner and form requested by the
53 department.

54 Section 14. Effective July 1, 2011, and applying to
55 assessments beginning with the 2011 tax year, subsection (1) of
56 section 194.035, Florida Statutes, is amended, and subsection
57 (4) is added to that section, to read:

58 194.035 Special magistrates; property evaluators.—

59 (1) In counties having a population of more than 75,000,
60 the board shall appoint special magistrates for the purpose of
61 taking testimony and making recommendations to the board, which
62 recommendations the board may act upon without further hearing.
63 These special magistrates may not be elected or appointed
64 officials or employees of the county but shall be selected from
65 a list of those qualified individuals who are willing to serve
66 as special magistrates. Employees and elected or appointed
67 officials of a taxing jurisdiction or of the state may not serve
68 as special magistrates. The clerk of the board shall annually
69 notify such individuals or their professional associations to
70 make known to them that opportunities to serve as special



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71 magistrates exist. The Department of Revenue shall provide a
72 list of qualified special magistrates to any county having ~~with~~
73 a population of 75,000 or fewer ~~less~~. Subject to appropriation,
74 the department shall reimburse counties having ~~with~~ a population
75 of 75,000 or fewer ~~less~~ for payments made to special magistrates
76 appointed for the purpose of taking testimony and making
77 recommendations to the value adjustment board pursuant to this
78 section. ~~The department shall establish a reasonable range for~~
79 ~~payments per case to special magistrates based on such payments~~
80 ~~in other counties. Requests for reimbursement of payments~~
81 ~~outside this range shall be justified by the county. If the~~
82 ~~total of all requests for reimbursement in any year exceeds the~~
83 ~~amount available pursuant to this section, payments to all~~
84 ~~counties shall be prorated accordingly. If a county having a~~
85 population of fewer ~~less~~ than 75,000 does not appoint a special
86 magistrate to hear each petition, the person or persons
87 designated to hear petitions before the value adjustment board
88 or the attorney appointed to advise the value adjustment board
89 shall attend the training provided pursuant to subsection (3),
90 regardless of whether the person would otherwise be required to
91 attend, but shall not be required to pay the tuition fee
92 specified in subsection (3). A special magistrate appointed to
93 hear issues of exemptions, deferrals, and classifications shall
94 be a member of The Florida Bar with no less than 5 years'
95 experience in the area of ad valorem taxation. A special
96 magistrate appointed to hear issues regarding the valuation of
97 real estate shall be a state-certified ~~state-certified~~ real
98 estate appraiser with not less than 5 years' experience in real
99 property valuation. A special magistrate appointed to hear



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100 issues regarding the valuation of tangible personal property
101 shall be a designated member of a nationally recognized
102 appraiser's organization with not less than 5 years' experience
103 in tangible personal property valuation. A special magistrate
104 need not be a resident of the county in which he or she serves.
105 A special magistrate may not represent a person before the board
106 in any tax year during which he or she has served that board as
107 a special magistrate. Before appointing a special magistrate, a
108 value adjustment board shall verify the special magistrate's
109 qualifications. The value adjustment board shall ensure that the
110 selection of special magistrates is based solely upon the
111 experience and qualifications of the special magistrate and is
112 not influenced by the property appraiser. The special magistrate
113 shall accurately and completely preserve all testimony and, in
114 making recommendations to the value adjustment board, shall
115 include proposed findings of fact, conclusions of law, and
116 reasons for upholding or overturning the determination of the
117 property appraiser. The expense of hearings before magistrates
118 and any compensation of special magistrates shall be borne
119 three-fifths by the board of county commissioners and two-fifths
120 by the school board.

121 (4) (a) If, before a final decision, any communication is
122 received from a party concerning a complaint about a special
123 magistrate, a copy of the communication shall promptly be
124 furnished to all parties, the board clerk, and legal counsel for
125 the board. Such communication may not be furnished to the board
126 or special magistrate unless a copy is immediately furnished to
127 all parties. However, a party may waive notice under this
128 paragraph.



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129 (b) The legal counsel for the board must review the
130 communication, obtain such other information regarding the
131 complaint as reasonably necessary, and advise the board as to
132 any action that should be taken in response to the
133 communication. Such action may include requiring the special
134 magistrate to implement the requirements of law or to reconsider
135 the recommended decision. The board may also remove a special
136 magistrate from serving further in an official capacity if he or
137 she subsequently fails to comply with the board's action.

138 (c) A recommended decision may not be reconsidered as the
139 result of communications concerning a complaint until all
140 parties have been furnished all communications, and have been
141 afforded adequate opportunity to respond.

142 (d) The board clerk shall notify the parties of any action
143 taken by the board concerning the complaint about the special
144 magistrate.

145

146 ===== T I T L E A M E N D M E N T =====

147 And the title is amended as follows:

148 Delete lines 34 - 47

149 and insert:

150 amending s. 194.034, F.S.; deleting a requirement that
151 the Department of Revenue be notified of decisions by
152 the value adjustment board or special magistrate;
153 requiring that the clerk provide certain information
154 to the department upon request; amending s. 194.035,
155 F.S.; deleting requirements that the department
156 establish the range of payments for special
157 magistrates and that reimbursements to counties be



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158 prorated under certain circumstances; requiring that
159 all parties to a petition be notified of certain
160 communications concerning a complaint relating to a
161 special magistrate; directing the legal counsel for
162 the board to review certain communications, obtain
163 other information, and advise the board; providing for
164 removal of a special magistrate under certain
165 circumstances; prohibiting a counsel's recommended
166 decision from being reconsidered until certain
167 conditions are fulfilled; requiring notification of
168 all parties of actions taken by the board concerning
169 the complaint about the special magistrate; amending
170 s.