

CS/HB 281

2011

1 A bill to be entitled
2 An act relating to value adjustment boards; requiring a
3 petitioner challenging ad valorem taxes before the value
4 adjustment board to pay a specified percentage of the
5 taxes by a certain date; requiring the board to deny the
6 petition if the required amount of taxes is not timely
7 paid; requiring the payment of interest on certain unpaid
8 taxes; amending s. 197.162, F.S.; deleting a provision
9 providing for a discount for ad valorem taxes paid within
10 30 days after the mailing of a tax notice resulting from
11 the action of a value adjustment board; providing an
12 effective date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Partial payment of ad valorem taxes;
17 proceedings before value adjustment board.-

18 (1) A petitioner before the value adjustment board who
19 challenges an assessment of property or the denial of a
20 classification or an exemption must pay all of the non-ad
21 valorem assessments and make a partial payment of at least 75
22 percent of the ad valorem taxes before April 1 of the year in
23 which the payment is due, less the applicable discount under s.
24 197.162, Florida Statutes. The value adjustment board must deny
25 the petition if the required payment is not made by that date.

26 (2) If the value adjustment board determines that the
27 petitioner owes ad valorem taxes in excess of the amounts paid,

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28 the unpaid amount accrues interest at the rate of 12 percent per
 29 year from April 1 of the year in which the payment was due.

30 Section 2. Section 197.162, Florida Statutes, is amended
 31 to read:

32 197.162 Discounts; amount and time.—On all taxes assessed
 33 on the county tax rolls and collected by the county tax
 34 collector, discounts for early payment thereof shall be at the
 35 rate of 4 percent in the month of November or at any time within
 36 30 days after the mailing of the original tax notice; 3 percent
 37 in the month of December; 2 percent in the following month of
 38 January; 1 percent in the following month of February; and zero
 39 percent in the following month of March or within 30 days prior
 40 to the date of delinquency if the date of delinquency is after
 41 April 1. When a taxpayer makes a request to have the original
 42 tax notice corrected, the discount rate for early payment
 43 applicable at the time the request for correction is made shall
 44 apply for 30 days after the mailing of the corrected tax notice.
 45 ~~A discount shall apply at the rate of 4 percent for 30 days~~
 46 ~~after the mailing of a tax notice resulting from the action of a~~
 47 ~~value adjustment board.~~ Thereafter, the regular discount periods
 48 shall apply. For the purposes of this section, when a discount
 49 period ends on a Saturday, Sunday, or legal holiday, the
 50 discount period shall be extended to the next working day, if
 51 payment is delivered to a designated collection office of the
 52 tax collector.

53 Section 3. This act shall take effect July 1, 2011.