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CS/CS/CS/HB 281

2011 Legislature

1 A bill to be entitled
2 An act relating to value adjustment boards; creating s.
3 194.014, F.S.; requiring a petitioner challenging the
4 assessed value of property before the value adjustment
5 board to pay a specified percentage of the taxes by a
6 certain date; requiring a petitioner challenging the
7 denial of a classification or exemption, or the assessment
8 on specified grounds, before the value adjustment board to
9 pay the amount of tax which the taxpayer admits in good
10 faith to be owing by a certain date; providing for a
11 penalty if the good faith payment is grossly
12 disproportionate to the amount of tax found to be due and
13 the taxpayer's admission was not made in good faith;
14 requiring the board to deny the petition in writing by a
15 certain date if the required amount of taxes is not timely
16 paid; requiring the payment of interest on certain unpaid
17 taxes; requiring the payment of interest on certain
18 overpayments of taxes; providing that s. 194.014, F.S.,
19 does not apply to petitions for ad valorem tax deferrals
20 pursuant to ch. 197, F.S.; amending s. 194.034, F.S.;
21 conforming a provision to changes made by this act;
22 amending s. 197.162, F.S.; providing for a discount for ad
23 valorem taxes paid within 30 days after the mailing of a
24 corrected tax notice resulting from the action of a value
25 adjustment board when the corrected tax notice is issued
26 before the taxes become delinquent; providing
27 applicability; providing an effective date.
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ENROLLED
CS/CS/CS/HB 281

2011 Legislature

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

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31 Section 1. Section 194.014, Florida Statutes, is created
32 to read:

33 194.014 Partial payment of ad valorem taxes; proceedings
34 before value adjustment board.—

35 (1) (a) A petitioner before the value adjustment board who
36 challenges the assessed value of property must pay all of the
37 non-ad valorem assessments and make a partial payment of at
38 least 75 percent of the ad valorem taxes, less the applicable
39 discount under s. 197.162, before the taxes become delinquent
40 pursuant to s. 197.333.

41 (b)1. A petitioner before the value adjustment board who
42 challenges the denial of a classification or exemption, or the
43 assessment based on an argument that the property was not
44 substantially complete as of January 1, must pay all of the non-
45 ad valorem assessments and the amount of the tax which the
46 taxpayer admits in good faith to be owing, less the applicable
47 discount under s. 197.162, before the taxes become delinquent
48 pursuant to s. 197.333.

49 2. If the value adjustment board determines that the
50 amount of the tax that the taxpayer has admitted to be owing
51 pursuant to this paragraph is grossly disproportionate to the
52 amount of the tax found to be due and that the taxpayer's
53 admission was not made in good faith, the tax collector must
54 collect a penalty at the rate of 10 percent of the deficiency
55 per year from the date the taxes became delinquent pursuant to
56 s. 197.333.

ENROLLED
CS/CS/CS/HB 281

2011 Legislature

57 (c) The value adjustment board must deny the petition by
 58 written decision by April 20 if the petitioner fails to make the
 59 payment required by this subsection. The clerk, upon issuance of
 60 the decision, shall, on a form provided by the Department of
 61 Revenue, notify by first-class mail each taxpayer, the property
 62 appraiser, and the department of the decision of the board.

63 (2) If the value adjustment board determines that the
 64 petitioner owes ad valorem taxes in excess of the amount paid,
 65 the unpaid amount accrues interest at the rate of 12 percent per
 66 year from the date the taxes became delinquent pursuant to s.
 67 197.333 until the unpaid amount is paid. If the value adjustment
 68 board determines that a refund is due, the overpaid amount
 69 accrues interest at the rate of 12 percent per year from the
 70 date the taxes became delinquent pursuant to s. 197.333 until a
 71 refund is paid. Interest does not accrue on amounts paid in
 72 excess of 100 percent of the current taxes due as provided on
 73 the tax notice issued pursuant to s. 197.322.

74 (3) This section does not apply to petitions for ad
 75 valorem tax deferrals pursuant to chapter 197.

76 Section 2. Subsection (2) of section 194.034, Florida
 77 Statutes, is amended to read:

78 194.034 Hearing procedures; rules.—

79 (2) In each case, except when a complaint is withdrawn by
 80 the petitioner, ~~or~~ is acknowledged as correct by the property
 81 appraiser, or is denied pursuant to s. 194.014(1)(c), the value
 82 adjustment board shall render a written decision. All such
 83 decisions shall be issued within 20 calendar days of the last
 84 day the board is in session under s. 194.032. The decision of

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2011 Legislature

85 the board shall contain findings of fact and conclusions of law
86 and shall include reasons for upholding or overturning the
87 determination of the property appraiser. When a special
88 magistrate has been appointed, the recommendations of the
89 special magistrate shall be considered by the board. The clerk,
90 upon issuance of the decisions, shall, on a form provided by the
91 Department of Revenue, notify by first-class mail each taxpayer,
92 the property appraiser, and the department of the decision of
93 the board.

94 Section 3. Section 197.162, Florida Statutes, is amended
95 to read:

96 197.162 Discounts; amount and time.—On all taxes assessed
97 on the county tax rolls and collected by the county tax
98 collector, discounts for early payment thereof shall be at the
99 rate of 4 percent in the month of November or at any time within
100 30 days after the mailing of the original tax notice; 3 percent
101 in the month of December; 2 percent in the following month of
102 January; 1 percent in the following month of February; and zero
103 percent in the following month of March or within 30 days prior
104 to the date of delinquency if the date of delinquency is after
105 April 1. When a taxpayer makes a request to have the original
106 tax notice corrected, the discount rate for early payment
107 applicable at the time the request for correction is made shall
108 apply for 30 days after the mailing of the corrected tax notice.
109 A discount shall apply at the rate of 4 percent for 30 days
110 after the mailing of a tax notice resulting from the action of a
111 value adjustment board when a corrected tax notice is issued
112 before the taxes become delinquent pursuant to s. 197.333.

ENROLLED
CS/CS/CS/HB 281

2011 Legislature

113 | Thereafter, the regular discount periods shall apply. For the
114 | purposes of this section, when a discount period ends on a
115 | Saturday, Sunday, or legal holiday, the discount period shall be
116 | extended to the next working day, if payment is delivered to a
117 | designated collection office of the tax collector.

118 | Section 4. This act shall take effect July 1, 2011, and
119 | shall apply to petitions filed with value adjustment boards on
120 | or after July 1, 2011.