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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/26/2011	.	
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The Committee on Budget (Margolis) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

194.014 Partial payment of ad valorem taxes; proceedings
before value adjustment board.-

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



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14 pursuant to s. 197.333.

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

23 2. If the value adjustment board determines that the amount
24 of the tax that the taxpayer has admitted to be owing pursuant
25 to this paragraph is grossly disproportionate to the amount of
26 the tax found to be due and that the taxpayer's admission was
27 not made in good faith, the tax collector shall collect a
28 penalty at the rate of 10 percent of the deficiency per year
29 from the date the taxes became delinquent pursuant to s.
30 197.333.

31 (c) The value adjustment board shall deny the petition by
32 written decision by April 20 if the petitioner fails to make the
33 payment required by this subsection. The clerk, upon issuance of
34 the decision, shall, on a form provided by the Department of
35 Revenue, notify by first-class mail each taxpayer, the property
36 appraiser, and the department of the decision of the board.

37 (2) If the value adjustment board determines that the
38 petitioner owes ad valorem taxes in excess of the amount paid,
39 the unpaid amount accrues interest at the rate of 12 percent per
40 year from the date the taxes became delinquent pursuant to s.
41 197.333, until the unpaid amount is paid. If the value
42 adjustment board determines that a refund is due, the overpaid



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43 amount accrues interest at the rate of 12 percent per year from
44 the date the taxes became delinquent pursuant to s. 197.333,
45 until a refund is paid. Interest does not accrue on amounts paid
46 in excess of 100 percent of the current taxes due as provided on
47 the tax notice issued pursuant to s. 197.322.

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

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

52 194.034 Hearing procedures; rules.—

53 (2) In each case, except when a complaint is withdrawn by
54 the petitioner, ~~or~~ is acknowledged as correct by the property
55 appraiser, or is denied pursuant to s. 194.014(1)(c), the value
56 adjustment board shall render a written decision. All such
57 decisions shall be issued within 20 calendar days of the last
58 day the board is in session under s. 194.032. The decision of
59 the board shall contain findings of fact and conclusions of law
60 and shall include reasons for upholding or overturning the
61 determination of the property appraiser. When a special
62 magistrate has been appointed, the recommendations of the
63 special magistrate shall be considered by the board. The clerk,
64 upon issuance of the decisions, shall, on a form provided by the
65 Department of Revenue, notify by first-class mail each taxpayer,
66 the property appraiser, and the department of the decision of
67 the board.

68 Section 3. Section 197.162, Florida Statutes, is amended to
69 read:

70 197.162 Discounts; amount and time.—On all taxes assessed
71 on the county tax rolls and collected by the county tax



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72 collector, discounts for early payment thereof shall be at the
73 rate of 4 percent in the month of November or at any time within
74 30 days after the mailing of the original tax notice; 3 percent
75 in the month of December; 2 percent in the following month of
76 January; 1 percent in the following month of February; and zero
77 percent in the following month of March or within 30 days prior
78 to the date of delinquency if the date of delinquency is after
79 April 1. When a taxpayer makes a request to have the original
80 tax notice corrected, the discount rate for early payment
81 applicable at the time the request for correction is made shall
82 apply for 30 days after the mailing of the corrected tax notice.
83 A discount shall apply at the rate of 4 percent for 30 days
84 after the mailing of a tax notice resulting from the action of a
85 value adjustment board if the corrected tax notice is issued
86 before the taxes become delinquent pursuant to s. 197.333.

87 Thereafter, the regular discount periods shall apply. For the
88 purposes of this section, when a discount period ends on a
89 Saturday, Sunday, or legal holiday, the discount period shall be
90 extended to the next working day, if payment is delivered to a
91 designated collection office of the tax collector.

92 Section 4. This act shall take effect July 1, 2011, and
93 applies to petitions filed with value adjustment boards on or
94 after July 1, 2011.

95
96 ===== T I T L E A M E N D M E N T =====

97 And the title is amended as follows:

98 Delete everything before the enacting clause
99 and insert:

100 A bill to be entitled



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101 An act relating to value adjustment boards; creating
102 s. 194.014, F.S.; requiring a petitioner challenging
103 the assessed value of property before the value
104 adjustment board to pay a specified percentage of the
105 taxes by a certain date; requiring a petitioner
106 challenging the denial of a classification or
107 exemption, or the assessment on specified grounds,
108 before the value adjustment board to pay the amount of
109 tax which the taxpayer admits in good faith to be
110 owing by a certain date; providing for a penalty if
111 the taxpayer's payment is grossly disproportionate to
112 the amount of tax found to be due and the taxpayer's
113 admission was not made in good faith; requiring the
114 board to deny the petition in writing by a certain
115 date if the required amount of taxes is not timely
116 paid; requiring the payment of interest on certain
117 unpaid taxes; requiring the payment of interest on
118 certain overpayments of taxes; providing that s.
119 194.014, F.S., does not apply to petitions for ad
120 valorem deferrals pursuant to ch. 197, F.S.; amending
121 s. 194.034, F.S.; conforming provisions to changes
122 made by the act; amending s. 197.162, F.S.; revising a
123 provision providing for a discount for ad valorem
124 taxes paid within 30 days after the mailing of a
125 corrected tax notice resulting from the action of a
126 value adjustment if the corrected tax notice is issued
127 before the taxes become delinquent; providing for
128 application of the act; providing an effective date.