

By Senator Garcia

40-01002-11

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1 A bill to be entitled

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

13 Be It Enacted by the Legislature of the State of Florida:
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15 Section 1. Partial payment of ad valorem taxes; proceedings
16 before value adjustment board.—

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

25 (2) If the value adjustment board determines that the
26 petitioner owes ad valorem taxes in excess of the amounts paid,
27 the unpaid amount accrues interest at the rate of 12 percent per
28 year from April 1.

29 Section 2. Section 197.162, Florida Statutes, is amended to

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30 read:

31 197.162 Discounts; amount and time.—On all taxes assessed
32 on the county tax rolls and collected by the county tax
33 collector, discounts for early payment thereof shall be at the
34 rate of 4 percent in the month of November or at any time within
35 30 days after the mailing of the original tax notice; 3 percent
36 in the month of December; 2 percent in the following month of
37 January; 1 percent in the following month of February; and zero
38 percent in the following month of March or within 30 days prior
39 to the date of delinquency if the date of delinquency is after
40 April 1. When a taxpayer makes a request to have the original
41 tax notice corrected, the discount rate for early payment
42 applicable at the time the request for correction is made shall
43 apply for 30 days after the mailing of the corrected tax notice.
44 ~~A discount shall apply at the rate of 4 percent for 30 days~~
45 ~~after the mailing of a tax notice resulting from the action of a~~
46 ~~value adjustment board.~~ Thereafter, the regular discount periods
47 shall apply. For the purposes of this section, when a discount
48 period ends on a Saturday, Sunday, or legal holiday, the
49 discount period shall be extended to the next working day, if
50 payment is delivered to a designated collection office of the
51 tax collector.

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