

By the Committee on Budget; and Senator Garcia

576-04968-11

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

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

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 pursuant to s. 197.333.

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

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

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

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

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

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

80 194.034 Hearing procedures; rules.—

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

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

96 Section 3. Section 197.162, Florida Statutes, is amended to
97 read:

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

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117 Saturday, Sunday, or legal holiday, the discount period shall be
118 extended to the next working day, if payment is delivered to a
119 designated collection office of the tax collector.

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