

By Senator Storms

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1 A bill to be entitled
2 An act relating to taxpayer rights; amending s.
3 192.0105, F.S.; providing a taxpayer the right to be
4 provided all supporting documentation used in a
5 property appraiser's assessment, without requesting
6 such documentation, 14 days before the value
7 adjustment board's hearing date; providing an
8 effective date.

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

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12 Section 1. Paragraph (j) is added to subsection (2) of
13 section 192.0105, Florida Statutes, to read:

14 192.0105 Taxpayer rights.—There is created a Florida
15 Taxpayer's Bill of Rights for property taxes and assessments to
16 guarantee that the rights, privacy, and property of the
17 taxpayers of this state are adequately safeguarded and protected
18 during tax levy, assessment, collection, and enforcement
19 processes administered under the revenue laws of this state. The
20 Taxpayer's Bill of Rights compiles, in one document, brief but
21 comprehensive statements that summarize the rights and
22 obligations of the property appraisers, tax collectors, clerks
23 of the court, local governing boards, the Department of Revenue,
24 and taxpayers. Additional rights afforded to payors of taxes and
25 assessments imposed under the revenue laws of this state are
26 provided in s. 213.015. The rights afforded taxpayers to assure
27 that their privacy and property are safeguarded and protected
28 during tax levy, assessment, and collection are available only
29 insofar as they are implemented in other parts of the Florida

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30 Statutes or rules of the Department of Revenue. The rights so
31 guaranteed to state taxpayers in the Florida Statutes and the
32 departmental rules include:

33 (2) THE RIGHT TO DUE PROCESS.—

34 (j) The right to be provided all supporting documentation
35 used in the property appraiser's assessment, without requesting
36 such documentation, 14 business days before the date of the
37 hearing before the value adjustment board.

38 Section 2. This act shall take effect July 1, 2011.