

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Caldwell offered the following:

Amendment (with title amendment)

Between lines 294 and 295, insert:

Section 8. Subsection (4) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(4) (a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) No later than 10 7 days before the hearing, if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner, the property appraiser shall provide to the petitioner a list of evidence to

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17 be presented at the hearing, together with copies of all
18 documentation to be considered by the value adjustment board and
19 a summary of evidence to be presented by witnesses.

20 Documentation of evidence must include the property record cards
21 for comparable property listed as evidence and a copy of the
22 signed form on which the property appraiser reports, under s.
23 192.001(18), the adjustments made under s. 193.011(8). The
24 evidence list must contain the property record card if provided
25 by the clerk. Failure of the property appraiser to timely comply
26 with the requirements of this paragraph shall result in the
27 exclusion of the property appraiser's evidence from
28 consideration by the value adjustment board, unless good cause
29 is shown. The term "good cause" means circumstances beyond the
30 property appraiser's control. If good cause is shown, the
31 special magistrate shall reschedule the hearing. If the property
32 appraiser fails to submit evidence to the petitioner in
33 compliance with the timeline established in this paragraph and
34 good cause for such failure has not been shown, the special
35 magistrate may enter a recommendation in favor of the
36 petitioner, if there is competent, substantial evidence of value
37 in the record which cumulatively meets the criteria of s.
38 193.011 and professionally accepted appraisal practices. A
39 property appraiser's request for information in the tax roll
40 development process shall not be construed as a request for
41 information in the challenge of a proposed assessment, and the
42 taxpayer's failure to provide such information shall not be
43 grounds for exclusion of evidence a rescheduling of the hearing.

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44 (c) If it is relevant, rebuttal evidence may be submitted
45 at the hearing by the petitioner and considered by the board for
46 admission into evidence.

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T I T L E A M E N D M E N T

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Remove line 33 and insert:

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providing for liens; amending s. 194.011, F.S.;

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revising the timeframe within which a property

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appraiser must provide certain evidentiary materials

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to a petitioner; revising requirements, procedures,

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and standards with respect to the submission,

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consideration, and admissibility of evidence that a

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property appraiser provides or fails to provide to a

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petitioner; providing construction with respect to

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certain requests for information made by a property

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appraiser; providing that relevant rebuttal evidence

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may be submitted, considered, and admitted into

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evidence at a board hearing; amending s. 196.031,

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F.S.;