

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>      </u>	

1 Committee/Subcommittee hearing bill: Finance & Tax Subcommittee  
 2 Representative Wood offered the following:

**Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (2) of section 192.0105, Florida  
 7 Statutes, is amended to read:

8 192.0105 Taxpayer rights.—There is created a Florida  
 9 Taxpayer's Bill of Rights for property taxes and assessments to  
 10 guarantee that the rights, privacy, and property of the  
 11 taxpayers of this state are adequately safeguarded and protected  
 12 during tax levy, assessment, collection, and enforcement  
 13 processes administered under the revenue laws of this state. The  
 14 Taxpayer's Bill of Rights compiles, in one document, brief but  
 15 comprehensive statements that summarize the rights and  
 16 obligations of the property appraisers, tax collectors, clerks  
 17 of the court, local governing boards, the Department of Revenue,

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18 and taxpayers. Additional rights afforded to payors of taxes and  
19 assessments imposed under the revenue laws of this state are  
20 provided in s. 213.015. The rights afforded taxpayers to assure  
21 that their privacy and property are safeguarded and protected  
22 during tax levy, assessment, and collection are available only  
23 insofar as they are implemented in other parts of the Florida  
24 Statutes or rules of the Department of Revenue. The rights so  
25 guaranteed to state taxpayers in the Florida Statutes and the  
26 departmental rules include:

27 (2) THE RIGHT TO DUE PROCESS.—

28 (a) The right to an assessed value of property that  
29 conforms with the applicable provisions of the State  
30 Constitution and the laws of this state applied consistently in  
31 both assessment development by the property appraiser and  
32 assessment review by the value adjustment board and the courts  
33 of this state (see ss. 192.001, 194.011, and 194.301).

34 (b)-(a) The right to an informal conference with the  
35 property appraiser to present facts the taxpayer considers to  
36 support changing the assessment and to have the property  
37 appraiser present facts supportive of the assessment upon proper  
38 request of any taxpayer who objects to the assessment placed on  
39 his or her property (see s. 194.011(2)).

40 (c)-(b) The right to petition the value adjustment board  
41 over objections to assessments, denial of exemption, denial of  
42 agricultural classification, denial of historic classification,  
43 denial of high-water recharge classification, disapproval of tax

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44 deferral, and any penalties on deferred taxes imposed for  
45 incorrect information willfully filed. Payment of estimated  
46 taxes does not preclude the right of the taxpayer to challenge  
47 his or her assessment (see ss. 194.011(3), 196.011(6) and  
48 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
49 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

50 ~~(d)~~(e) The right to file a petition for exemption or  
51 agricultural classification with the value adjustment board when  
52 an application deadline is missed, upon demonstration of  
53 particular extenuating circumstances for filing late (see ss.  
54 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

55 ~~(e)~~(d) The right to prior notice of the value adjustment  
56 board's hearing date, the right to the hearing at the scheduled  
57 time, and the right to have the hearing rescheduled if the  
58 hearing is not commenced within a reasonable time, not to exceed  
59 2 hours, after the scheduled time (see s. 194.032(2)).

60 ~~(f)~~(e) The right to notice of date of certification of tax  
61 rolls and receipt of property record card if requested (see ss.  
62 193.122(2) and (3) and 194.032(2)).

63 (g) The right to an administrative review before a special  
64 magistrate or other person designated to hear petitions  
65 contesting assessments placed on property who has passed an  
66 examination demonstrating competency in subjects covered in an  
67 annual training developed by the department in an open, public,  
68 and transparent process (see ss. 194.011, 194.015, and 194.035).

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69        (h)~~(f)~~ The right, in value adjustment board proceedings,  
70 to have all evidence presented and considered at a public  
71 hearing at the scheduled time, to be represented by an attorney  
72 or agent, to have witnesses sworn and cross-examined, and to  
73 examine property appraisers or evaluators employed by the board  
74 who present testimony (see ss. 194.034(1)(a) and (c) and (4),  
75 and 194.035(2)).

76        (i) The right to an assessment review by a value  
77 adjustment board applying the same statutory criteria and  
78 appraisal practices lawfully applied by the property appraiser  
79 in developing the original assessment (see ss. 194.011 and  
80 194.301).

81        (j)~~(g)~~ The right to be sent a timely written decision by a  
82 ~~the~~ value adjustment board containing findings of fact and  
83 conclusions of law logically connected to the findings of fact  
84 that identifies each statutory criterion applicable to the  
85 assessment determination under administrative review and  
86 transparently states, based on the admitted evidence, the  
87 actions taken by the property appraiser in determining the  
88 assessment (see ss. 194.011, 194.034, 194.301, and 194.3015).  
89 ~~and reasons for upholding or overturning the determination of~~  
90 ~~the property appraiser, and~~

91        (k) The right to advertised notice of all board actions,  
92 including appropriate narrative and column descriptions, in  
93 brief and nontechnical language (see s. ss. 194.034(2) and  
94 194.037(3)).

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95 (1)~~(h)~~ The right at a public hearing on non-ad valorem  
96 assessments or municipal special assessments to provide written  
97 objections and to provide testimony to the local governing board  
98 (see ss. 197.3632(4)(c) and 170.08).

99 (m) The right to a transparent, fair, and uniform value  
100 adjustment board process (see ss. 194.011 and 194.301).

101 (n)~~(i)~~ The right to bring action in circuit court to  
102 contest a tax assessment or appeal value adjustment board  
103 decisions to disapprove exemption or deny tax deferral (see ss.  
104 194.036(1)(c) and (2), 194.171, 196.151, and 197.2425).

105 Section 2. Subsection (5) of section 194.011, Florida  
106 Statutes, is amended to read:

107 194.011 Assessment notice; objections to assessments.—

108 (5) (a) The department shall ~~by rule~~ prescribe rules to  
109 establish a transparent, fair, and uniform value adjustment  
110 board process. Such rules shall include:

111 1. Establishment of assessed value of property that  
112 conforms with the applicable provisions of the State  
113 Constitution and the laws of this state applied consistently in  
114 both review by the property appraiser and assessment review by  
115 the value adjustment board.

116 2. Uniform procedures for hearings before the value  
117 adjustment board, including, but not limited to, ~~which include~~  
118 requiring:

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119 ~~1.~~ procedures for the exchange of information and evidence  
120 by the property appraiser and the petitioner consistent with s.  
121 194.032.

122 ~~2. That~~ 3. The requirement for a value adjustment board to  
123 hold an organizational meeting for the purpose of making these  
124 procedures available to petitioners.

125 4. Duties and responsibilities of the members of a value  
126 adjustment board relating to:

127 a. The oversight of the clerk of the value adjustment  
128 board, special magistrates, and value adjustment board  
129 attorneys.

130 b. The consideration of special magistrate recommendations  
131 and value adjustment board attorney recommendations.

132 5. Minimum qualifications for special magistrates and  
133 value adjustment board attorneys consistent with ss. 194.015 and  
134 194.035.

135 6. Minimum written contract requirements for special  
136 magistrates and value adjustment board attorneys specifying the  
137 duties of the position, standards of conduct, and performance  
138 standards.

139 7. Minimum requirements for written decisions including  
140 check list forms listing each statutory criterion that applies  
141 to the assessment determination under administrative review  
142 consistent with s. 194.034, 194.301, and other applicable  
143 statutes.

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144 8. Mandatory training requirements for special magistrates  
145 and value adjustment board attorneys consistent with ss. 194.015  
146 and 194.035 and any other training requirements deemed necessary  
147 by the department.

148 9. Alternative requirements, consistent with the  
149 provisions of this section and s. 194.035, for special  
150 magistrates and value adjustment boards for counties of 75,000  
151 or less.

152 10. Any rules that the department deems necessary to  
153 provide effective oversight of the value adjustment board  
154 process and to ensure uniform and transparent compliance with  
155 all applicable statutes and rules.

156 (b) The department shall develop a uniform policies and  
157 procedures manual that shall be used by value adjustment boards,  
158 special magistrates, value adjustment board attorneys, and  
159 taxpayers in proceedings before value adjustment boards. The  
160 manual shall be made available, at a minimum, on the  
161 department's website and on the existing websites of the clerks  
162 of circuit courts.

163 (c) As used in this subsection, the term "value adjustment  
164 board attorney" means a person appointed pursuant to s. 194.015  
165 to provide counsel to a value adjustment board.

166 Section 3. Section 194.015, Florida Statutes, is amended  
167 to read:

168 194.015 Value adjustment board.—There is hereby created a  
169 value adjustment board for each county, which shall consist of

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170 two members of the governing body of the county as elected from  
171 the membership of the board of said governing body, one of whom  
172 shall be elected chairperson, and one member of the school board  
173 as elected from the membership of the school board, and two  
174 citizen members, one of whom shall be appointed by the governing  
175 body of the county and must own homestead property within the  
176 county and one of whom must be appointed by the school board and  
177 must own a business occupying commercial space located within  
178 the school district. A citizen member may not be a member or an  
179 employee of any taxing authority, and may not be a person who  
180 represents property owners in any administrative or judicial  
181 review of property taxes. The members of the board may be  
182 temporarily replaced by other members of the respective boards  
183 on appointment by their respective chairpersons. Any three  
184 members shall constitute a quorum of the board, except that each  
185 quorum must include at least one member of said governing board,  
186 at least one member of the school board, and at least one  
187 citizen member and no meeting of the board shall take place  
188 unless a quorum is present. Members of the board may receive  
189 such per diem compensation as is allowed by law for state  
190 employees if both bodies elect to allow such compensation. The  
191 clerk of the governing body of the county shall be the clerk of  
192 the value adjustment board. The board shall appoint private  
193 counsel who has practiced law for over 5 years and who shall  
194 receive such compensation as may be established by the board.  
195 The private counsel may not represent the property appraiser,

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196 the tax collector, any taxing authority, or any property owner  
197 in any administrative or judicial review of property taxes.  
198 Counsel appointed to advise the board must attend and complete  
199 the training provided and conducted by the department for  
200 special magistrates described in s. 194.035(3). A ~~Ne~~ meeting of  
201 the board ~~may not shall~~ take place unless counsel to the board  
202 is present. Two-fifths of the expenses of the board shall be  
203 borne by the district school board and three-fifths by the  
204 district county commission.

205

206 Section 4. Subsection (2) of section 194.034, Florida  
207 Statutes, is amended to read:

208 194.034 Hearing procedures; rules.—

209 (2) In each case, except if the complaint is withdrawn by  
210 the petitioner or if the complaint is acknowledged as correct by  
211 the property appraiser, the value adjustment board shall render  
212 a written decision. All such decisions shall be issued within 20  
213 calendar days after the last day the board is in session under  
214 s. 194.032. The decision of the board must contain findings of  
215 fact and conclusions of law and must include reasons for  
216 upholding or overturning the determination of the property  
217 appraiser. Findings of fact must be based on admitted evidence  
218 or a lack thereof and transparently state how the information  
219 and methodology the property appraiser used in developing the  
220 assessment comply with relevant statutory criteria. Conclusions  
221 of law must be logically connected to the findings of fact and

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222 must be stated in statutory terms. Written decisions must be  
223 produced using a series of checklist forms, as provided by the  
224 department, identifying each statutory criterion applicable to  
225 the assessment determination. If a special magistrate has been  
226 appointed, the recommendations of the special magistrate shall  
227 be considered by the board. The clerk, upon issuance of a  
228 decision, shall, on a form provided by the Department of  
229 Revenue, notify each taxpayer and the property appraiser of the  
230 decision of the board. This notification shall be by first-class  
231 mail or by electronic means if selected by the taxpayer on the  
232 originally filed petition. If requested by the Department of  
233 Revenue, the clerk shall provide to the department a copy of the  
234 decision or information relating to the tax impact of the  
235 findings and results of the board as described in s. 194.037 in  
236 the manner and form requested.

237 Section 5. Subsections (1) and (3) of section 194.035,  
238 Florida Statutes, are amended to read:

239 194.035 Special magistrates; property evaluators.—

240 (1) In counties having a population of more than 75,000,  
241 the board shall appoint special magistrates for the purpose of  
242 taking testimony and making recommendations to the board, which  
243 recommendations the board may act upon without further hearing.  
244 These special magistrates may not be elected or appointed  
245 officials or employees of the county but shall be selected from  
246 a list of those qualified individuals who are willing to serve  
247 as special magistrates. Employees and elected or appointed

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248 officials of a taxing jurisdiction or of the state may not serve  
249 as special magistrates. The clerk of the board shall annually  
250 notify such individuals or their professional associations to  
251 make known to them that opportunities to serve as special  
252 magistrates exist. The Department of Revenue shall provide a  
253 list of qualified special magistrates to any county with a  
254 population of 75,000 or less. Subject to appropriation, the  
255 department shall reimburse counties with a population of 75,000  
256 or less for payments made to special magistrates appointed for  
257 the purpose of taking testimony and making recommendations to  
258 the value adjustment board pursuant to this section. The  
259 department shall establish a reasonable range for payments per  
260 case to special magistrates based on such payments in other  
261 counties. Requests for reimbursement of payments outside this  
262 range shall be justified by the county. If the total of all  
263 requests for reimbursement in any year exceeds the amount  
264 available pursuant to this section, payments to all counties  
265 shall be prorated accordingly. If a county having a population  
266 less than 75,000 does not appoint a special magistrate to hear  
267 each petition, the person or persons designated to hear  
268 petitions before the value adjustment board ~~or the attorney~~  
269 ~~appointed to advise the value adjustment board~~ shall attend and  
270 complete the training provided pursuant to subsection (3),  
271 regardless of whether the person would otherwise be required to  
272 attend, but shall not be required to pay the tuition fee  
273 specified in subsection (3). A special magistrate appointed to

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274 hear issues of exemptions and classifications shall be a member  
275 of The Florida Bar with no less than 5 years' experience in the  
276 area of ad valorem taxation. A special magistrate appointed to  
277 hear issues regarding the valuation of real estate shall be a  
278 state certified real estate appraiser with not less than 5  
279 years' experience in real property valuation. A special  
280 magistrate appointed to hear issues regarding the valuation of  
281 tangible personal property shall be a designated member of a  
282 nationally recognized appraiser's organization with not less  
283 than 5 years' experience in tangible personal property  
284 valuation. A special magistrate need not be a resident of the  
285 county in which he or she serves. A special magistrate may not  
286 represent a person before the board in any tax year during which  
287 he or she has served that board as a special magistrate. Before  
288 appointing a special magistrate, a value adjustment board shall  
289 verify the special magistrate's qualifications. The value  
290 adjustment board shall ensure that the selection of special  
291 magistrates is based solely upon the experience and  
292 qualifications of the special magistrate and is not influenced  
293 by the property appraiser. The special magistrate shall  
294 accurately and completely preserve all testimony and, in making  
295 recommendations to the value adjustment board, shall include  
296 proposed findings of fact, conclusions of law, and reasons for  
297 upholding or overturning the determination of the property  
298 appraiser. The expense of hearings before magistrates and any  
299 compensation of special magistrates shall be borne three-fifths

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300 by the board of county commissioners and two-fifths by the  
301 school board.

302 (3) The department shall provide and conduct training for  
303 special magistrates at least once each state fiscal year in at  
304 least five locations throughout the state. Such training shall  
305 emphasize the department's standard measures of value, including  
306 the guidelines for real and tangible personal property.

307 ~~Notwithstanding subsection (1), a person who has 3 years of~~  
308 ~~relevant experience and who has completed the training provided~~  
309 ~~by the department under this subsection may be appointed as a~~  
310 ~~special magistrate.~~ The training shall be open to the public.  
311 The department shall charge tuition fees to any person attending  
312 this training in an amount sufficient to fund the department's  
313 costs to conduct all aspects of the training. The department  
314 shall deposit the fees collected into the Certification Program  
315 Trust Fund pursuant to s. 195.002(2).

316  
317 Section 6. This act applies to tax years beginning on or  
318 after January 1, 2015.

319 Section 7. This act shall take effect July 1, 2014.  
320  
321

322 -----  
323 **T I T L E A M E N D M E N T**

324 Remove everything before the enacting clause and insert:

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325 An act relating to value adjustment boards; amending s.  
326 192.0105, F.S.; adding rights to the Florida Taxpayer's Bill of  
327 Rights concerning the administrative review of assessment  
328 determinations; amending s. 194.011, F.S.; requiring that  
329 certain documentation be included in an evidence list provided  
330 to a taxpayer who petitions a value adjustment board; requiring  
331 the department to adopt rules to establish a transparent, fair,  
332 and uniform value adjustment board process; providing duties of  
333 value adjustment board members; defining the term "value  
334 adjustment board attorney"; amending s. 194.015, F.S.; providing  
335 training requirements for counsel to the value adjustment board;  
336 amending s. 194.034, F.S.; revising requirements for the written  
337 decisions rendered by a value adjustment board; amending s.  
338 194.035, F.S.; requiring persons designated to hear petitions  
339 must complete training; providing applicability; providing an  
340 effective date

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