

By Senator Soto

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1 A bill to be entitled
2 An act relating to value adjustment boards; creating
3 s. 194.0341, F.S.; providing that only a taxpayer and
4 certain specified agents of the taxpayer may contest a
5 property tax or assessment before a value adjustment
6 board; providing civil remedies to a property
7 appraiser for violations of the act; providing that a
8 value adjustment board decision regarding a property
9 tax or assessment contested before the board by an
10 unauthorized person is void and unenforceable;
11 amending ss. 192.0105, 194.011, and 194.034, F.S.;
12 conforming provisions to changes made by the act;
13 providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

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17 Section 1. Section 194.0341, Florida Statutes, is created
18 to read:

19 194.0341 Persons authorized to contest property tax or
20 assessments before a value adjustment board; penalties; voided
21 decisions.-

22 (1) A property tax or assessment may be contested before a
23 value adjustment board pursuant to s. 194.011(3) by the
24 following persons only:

25 (a) The taxpayer;

26 (b) A corporate representative of the taxpayer; and

27 (c) A licensed attorney, licensed property appraiser,
28 licensed realtor, certified public accountant, or certified tax
29 specialist retained by the taxpayer or a corporate

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30 representative of the taxpayer.

31 (2) A person who violates subsection (1) is liable to the
32 property appraiser in an action for damages, including the
33 actual damages and attorney fees incurred by the property
34 appraiser for the contested property tax or assessment.

35 (3) A value adjustment board decision regarding a property
36 tax or assessment that was contested before the board by a
37 person not authorized under subsection (1) is void and
38 unenforceable.

39 Section 2. Paragraph (f) of subsection (2) of section
40 192.0105, Florida Statutes, is amended to read:

41 192.0105 Taxpayer rights.—There is created a Florida
42 Taxpayer's Bill of Rights for property taxes and assessments to
43 guarantee that the rights, privacy, and property of the
44 taxpayers of this state are adequately safeguarded and protected
45 during tax levy, assessment, collection, and enforcement
46 processes administered under the revenue laws of this state. The
47 Taxpayer's Bill of Rights compiles, in one document, brief but
48 comprehensive statements that summarize the rights and
49 obligations of the property appraisers, tax collectors, clerks
50 of the court, local governing boards, the Department of Revenue,
51 and taxpayers. Additional rights afforded to payors of taxes and
52 assessments imposed under the revenue laws of this state are
53 provided in s. 213.015. The rights afforded taxpayers to assure
54 that their privacy and property are safeguarded and protected
55 during tax levy, assessment, and collection are available only
56 insofar as they are implemented in other parts of the Florida
57 Statutes or rules of the Department of Revenue. The rights so
58 guaranteed to state taxpayers in the Florida Statutes and the

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59 departmental rules include:

60 (2) THE RIGHT TO DUE PROCESS.—

61 (f) The right, in value adjustment board proceedings, to
62 have all evidence presented and considered at a public hearing
63 at the scheduled time, to be represented by any person
64 authorized under s. 194.0341 ~~an attorney or agent~~, to have
65 witnesses sworn and cross-examined, and to examine property
66 appraisers or evaluators employed by the board who present
67 testimony (see ss. 194.034(1)(a) and (c) and (4), and
68 194.035(2)).

69 Section 3. Paragraph (c) of subsection (6) of section
70 194.011, Florida Statutes, is amended to read:

71 194.011 Assessment notice; objections to assessments.—

72 (6) The following provisions apply to petitions to the
73 value adjustment board concerning the assessment of homestead
74 property at less than just value under s. 193.155(8):

75 (c) The value adjustment board in the county where the
76 previous homestead was located shall set the petition for
77 hearing and notify the taxpayer, the property appraiser in the
78 county where the previous homestead was located, the property
79 appraiser in the county where the new homestead is located, and
80 the value adjustment board in that county, and shall hear the
81 appeal. Such appeal shall be heard by an attorney special
82 magistrate if the value adjustment board in the county where the
83 previous homestead was located uses special magistrates. The
84 taxpayer or any person authorized under s. 194.0341 may attend
85 such hearing and present evidence, but need not do so. The value
86 adjustment board in the county where the previous homestead was
87 located shall issue a decision and send a copy of the decision

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88 to the value adjustment board in the county where the new
89 homestead is located.

90 Section 4. Paragraph (a) of subsection (1) of section
91 194.034, Florida Statutes, is amended to read:

92 194.034 Hearing procedures; rules.—

93 (1) (a) Petitioners before the board may be represented by
94 any person authorized under s. 194.0341 ~~an attorney or agent~~ and
95 present testimony and other evidence. The property appraiser or
96 his or her authorized representatives may be represented by an
97 attorney in defending the property appraiser's assessment or
98 opposing an exemption and may present testimony and other
99 evidence. The property appraiser, each petitioner, and all
100 witnesses shall be required, upon the request of either party,
101 to testify under oath as administered by the chairperson of the
102 board. Hearings shall be conducted in the manner prescribed by
103 rules of the department, which rules shall include the right of
104 cross-examination of any witness.

105 Section 5. This act shall take effect July 1, 2014.