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LEGISLATIVE ACTION

Senate

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House

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Senator Garcia moved the following:

1           **Senate Amendment to Amendment (965938) (with title**  
2 **amendment)**

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4           Between lines 4 and 5

5 insert:

6           Section 1. Paragraphs (a), (f), and (g) of subsection (3)  
7 and paragraph (b) of subsection (4) of section 194.011, Florida  
8 Statutes, are amended to read:

9           194.011 Assessment notice; objections to assessments.—

10           (3) A petition to the value adjustment board must be in  
11 substantially the form prescribed by the department.



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12 Notwithstanding s. 195.022, a county officer may not refuse to  
13 accept a form provided by the department for this purpose if the  
14 taxpayer chooses to use it. A petition to the value adjustment  
15 board for a taxpayer represented by an attorney or agent must be  
16 accompanied by the taxpayer's written authorization for such  
17 representation if the petition is not otherwise signed by the  
18 taxpayer. A petition to the value adjustment board shall  
19 describe the property by parcel number and shall be filed as  
20 follows:

21 (a) The clerk of the value adjustment board and the  
22 property appraiser shall have available and shall distribute  
23 forms prescribed by the Department of Revenue on which the  
24 petition shall be made. Such petition shall be sworn to by the  
25 petitioner.

26 (b) The completed petition shall be filed with the clerk of  
27 the value adjustment board of the county, who shall acknowledge  
28 receipt thereof and promptly furnish a copy thereof to the  
29 property appraiser.

30 (c) The petition shall state the approximate time  
31 anticipated by the taxpayer to present and argue his or her  
32 petition before the board.

33 (d) The petition may be filed, as to valuation issues, at  
34 any time during the taxable year on or before the 25th day  
35 following the mailing of notice by the property appraiser as  
36 provided in subsection (1). With respect to an issue involving  
37 the denial of an exemption, an agricultural or high-water  
38 recharge classification application, an application for  
39 classification as historic property used for commercial or  
40 certain nonprofit purposes, or a deferral, the petition must be



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41 filed at any time during the taxable year on or before the 30th  
42 day following the mailing of the notice by the property  
43 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
44 or s. 196.193 or notice by the tax collector under s. 197.2425.

45 (e) A condominium association, cooperative association, or  
46 any homeowners' association as defined in s. 723.075, with  
47 approval of its board of administration or directors, may file  
48 with the value adjustment board a single joint petition on  
49 behalf of any association members who own parcels of property  
50 which the property appraiser determines are substantially  
51 similar with respect to location, proximity to amenities, number  
52 of rooms, living area, and condition. The condominium  
53 association, cooperative association, or homeowners' association  
54 as defined in s. 723.075 shall provide the unit owners with  
55 notice of its intent to petition the value adjustment board and  
56 shall provide at least 20 days for a unit owner to elect, in  
57 writing, that his or her unit not be included in the petition.

58 (f) An owner of contiguous, undeveloped parcels, or an  
59 owner of multiple items of tangible personal property, may file  
60 with the value adjustment board a single joint petition if the  
61 property appraiser determines such parcels or items of tangible  
62 personal property to be ~~are~~ substantially similar in nature.

63 (g) An ~~the~~ individual, agent, or legal entity may become  
64 ~~that signs the petition becomes~~ an agent of the taxpayer for the  
65 purpose of serving process to obtain personal jurisdiction over  
66 the taxpayer for all ~~the entire~~ value adjustment board  
67 proceedings, including any appeals of a board decision by the  
68 property appraiser pursuant to s. 194.036, if the taxpayer  
69 provides written authorization to the individual, agent, or



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70 legal entity.

71 (4)

72 (b) No later than 7 days before the hearing, if the  
73 petitioner has provided the information required under paragraph  
74 (a), and if requested in writing by the petitioner, the property  
75 appraiser shall provide to the petitioner a list of evidence to  
76 be presented at the hearing, together with copies of all  
77 documentation to be considered by the value adjustment board and  
78 a summary of evidence to be presented by witnesses. The evidence  
79 list must contain the property appraiser's property record card  
80 ~~if provided by the clerk~~. Failure of the property appraiser to  
81 timely comply with the requirements of this paragraph shall  
82 result in a rescheduling of the hearing.

83 Section 2. Subsection (2) of section 194.032, Florida  
84 Statutes, is amended to read:

85 194.032 Hearing purposes; timetable.—

86 (2) (a) The clerk of the governing body of the county shall  
87 prepare a schedule of appearances before the board based on  
88 petitions timely filed with him or her. The clerk shall notify  
89 each petitioner of the scheduled time of his or her appearance  
90 at least 25 calendar days before the day of the scheduled  
91 appearance. The notice must indicate whether the petition has  
92 been scheduled to be heard at a particular time or during a  
93 block of time. If the petition has been scheduled to be heard  
94 within a block of time, the beginning and ending of that block  
95 of time must be indicated on the notice; ~~however, as provided in~~  
96 ~~paragraph (b), a petitioner may not be required to wait for more~~  
97 ~~than a reasonable time, not to exceed 2 hours, after the~~  
98 ~~beginning of the block of time~~. If the petitioner checked the



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99 appropriate box on the petition form to request a copy of the  
100 property record card containing relevant information used in  
101 computing the current assessment, the property appraiser must  
102 provide the copy to the petitioner upon receipt of the petition  
103 from the clerk regardless of whether the petitioner initiates  
104 evidence exchange, unless the property record card is available  
105 online from the property appraiser.

106 (b) Upon receipt of the notice indicating the scheduled  
107 time of his or her hearing, the petitioner may reschedule the  
108 hearing a single time with or without cause by submitting to the  
109 clerk a written request to the clerk to reschedule, at least 5  
110 calendar days before the day of the originally scheduled  
111 hearing. A second request by the petitioner to reschedule the  
112 hearing may not be granted absent a showing of good cause. Such  
113 a request shall be submitted to the clerk and shall include  
114 evidence supporting the good cause. The clerk shall forward the  
115 request to the board or the board's designee, which may be the  
116 clerk, private counsel to the board, or a special magistrate. If  
117 the board or the board's designee determines that good cause  
118 does not exist to reschedule the hearing, the request shall be  
119 denied and the board may proceed with the hearing as scheduled.  
120 If the board or the board's designee determines that good cause  
121 exists to reschedule the hearing, the request shall be granted.  
122 In no event shall a hearing be rescheduled more than twice at  
123 the request of the petitioner.

124 (c) ~~(b)~~ A petitioner may not be required to wait for more  
125 than a reasonable time, not to exceed 2 hours, after the  
126 scheduled time for the hearing to commence. If the hearing is  
127 not commenced within 2 hours after the scheduled time that time,



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128 the petitioner may inform the clerk ~~chairperson of the meeting~~  
129 that he or she intends to leave. If the petitioner leaves, the  
130 clerk shall reschedule the hearing, and the rescheduling is not  
131 considered to be a request to reschedule as provided in  
132 paragraph (b) ~~(a)~~.

133 (d) ~~(e)~~ Failure on three occasions with respect to any  
134 single tax year to convene at the scheduled time of meetings of  
135 the board is grounds for removal from office by the Governor for  
136 neglect of duties.

137  
138

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

140 And the title is amended as follows:

141 Between lines 1378 and 1379

142 insert:

143 194.011, F.S.; requiring a petition to a value  
144 adjustment board for a taxpayer represented by an  
145 attorney or agent to be accompanied by the taxpayer's  
146 written authorization for such representation under  
147 certain circumstances; requiring the clerk of the  
148 value adjustment board to have available and  
149 distribute specified forms; authorizing the owner of  
150 multiple items of tangible personal property to file a  
151 joint petition with the value adjustment board under  
152 certain circumstances; requiring the property  
153 appraiser to include the property record card in an  
154 evidence list for a value adjustment board hearing  
155 under certain circumstances; authorizing an  
156 individual, agent, or legal entity that obtains



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157 written authorization to become an agent of the  
158 taxpayer for the purpose of obtaining personal  
159 jurisdiction over the taxpayer for value adjustment  
160 board proceedings; amending s. 194.032, F.S.; revising  
161 the procedure and requirements for a petitioner to  
162 reschedule a hearing; amending s.