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LEGISLATIVE ACTION

Senate

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House

Senator Garcia moved the following:

Senate Amendment (with title amendment)

Before line 98

insert:

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

194.011 Assessment notice; objections to assessments.—

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

Notwithstanding s. 195.022, a county officer may not refuse to



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

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

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

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

32 (d) The petition may be filed, as to valuation issues, at
33 any time during the taxable year on or before the 25th day
34 following the mailing of notice by the property appraiser as
35 provided in subsection (1). With respect to an issue involving
36 the denial of an exemption, an agricultural or high-water
37 recharge classification application, an application for
38 classification as historic property used for commercial or
39 certain nonprofit purposes, or a deferral, the petition must be
40 filed at any time during the taxable year on or before the 30th



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41 day following the mailing of the notice by the property
42 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
43 or s. 196.193 or notice by the tax collector under s. 197.2425.

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

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

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



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70 (4)

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

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

84 194.032 Hearing purposes; timetable.—

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



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

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

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



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

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

136
137 ===== T I T L E A M E N D M E N T =====

138 And the title is amended as follows:

139 Delete line 2

140 and insert:

141 An act relating to economic development; amending s.
142 194.011, F.S.; requiring a petition to a value
143 adjustment board for a taxpayer represented by an
144 attorney or agent to be accompanied by the taxpayer's
145 written authorization for such representation under
146 certain circumstances; requiring the clerk of the
147 value adjustment board to have available and
148 distribute specified forms; authorizing the owner of
149 multiple items of tangible personal property to file a
150 joint petition with the value adjustment board under
151 certain circumstances; requiring the property
152 appraiser to include the property record card in an
153 evidence list for a value adjustment board hearing
154 under certain circumstances; authorizing an
155 individual, agent, or legal entity that obtains
156 written authorization to become an agent of the



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