

By Senator Abruzzo

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1 A bill to be entitled
2 An act relating to value adjustment boards; amending
3 s. 194.011, F.S.; providing that presiding magistrates
4 must use a specified manual in proceedings before the
5 board; amending s. 194.015, F.S.; deleting the
6 requirement that a value adjustment board must appoint
7 a private counsel; prohibiting a meeting of the board
8 unless a quorum and the presiding magistrate are
9 present; creating s. 194.016, F.S.; requiring the
10 Department of Revenue to appoint a presiding
11 magistrate for each county value adjustment board;
12 providing qualifications, compensation,
13 responsibilities, requirements, and duties with
14 respect to presiding magistrates; amending s. 194.035,
15 F.S.; requiring presiding magistrates to appoint
16 special magistrates; deleting a requirement that the
17 value adjustment board appoint special magistrates in
18 counties having more than a specified population;
19 deleting a requirement that the Department of Revenue
20 provide a list of qualified special magistrates to
21 counties having less than a specified population;
22 deleting certain requirements relating to the training
23 of persons designated to hear petitions before the
24 board in certain counties that do not appoint special
25 magistrates; amending s. 195.002, F.S.; requiring a
26 separate school account and program account in the
27 Certification Program Trust Fund in the State Treasury
28 for funding certain expenses with respect to presiding
29 magistrates; providing an effective date.

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

Section 1. Paragraph (b) of subsection (5) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(5)

(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, presiding magistrates, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual must be ~~shall be made~~ available, at a minimum, on the department's website and on the existing websites of the clerks of circuit courts.

Section 2. Section 194.015, Florida Statutes, is amended to read:

194.015 Value adjustment board. ~~There is hereby created~~ A value adjustment board shall be established in ~~for~~ each county.

(1) Each board, ~~which~~ shall consist of:

(a) Two members of the governing body of the county ~~as~~ elected from the membership of the ~~board of said~~ governing body, one of whom shall be elected chair of the value adjustment board; ~~chairperson,~~ and

(b) One member of the school board ~~as~~ elected from the membership of the school board; ~~7~~ and

(c) Two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom shall ~~must~~ be appointed by the school board and must own a business occupying commercial space

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59 ~~located~~ within the school district. A citizen member may not be
60 a member or an employee of any taxing authority~~7~~, and may not be
61 a person who represents property owners in an ~~any~~ administrative
62 or judicial review of property taxes.

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64 The members of the board may be temporarily replaced by other
65 members of the respective boards on appointment by their
66 respective chairpersons.

67 (2) Any three members shall constitute a quorum of the
68 board, except that each quorum must include at least one member
69 of the county ~~said~~ governing board, at least one member of the
70 school board, and at least one citizen member. A ~~and no~~ meeting
71 of the board may not ~~shall~~ take place unless a quorum is
72 present.

73 (3) Members of the board may receive ~~such~~ per diem
74 compensation as provided under s. 112.061 ~~is allowed by law for~~
75 ~~state employees~~ if both the county governing body and school
76 board bodies elect to allow such compensation.

77 (4) The clerk of the governing body of the county shall be
78 the clerk of the value adjustment board. ~~The board shall appoint~~
79 ~~private counsel who has practiced law for over 5 years and who~~
80 ~~shall receive such compensation as may be established by the~~
81 ~~board. The private counsel may not represent the property~~
82 ~~appraiser, the tax collector, any taxing authority, or any~~
83 ~~property owner in any administrative or judicial review of~~
84 ~~property taxes.~~

85 (5) A meeting of the board may not ~~No meeting of the board~~
86 ~~shall~~ take place unless the presiding magistrate of counsel to
87 the board is present.

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88 (6) Two-fifths of the expenses of the board shall be borne
89 by the ~~district~~ school board and three-fifths by the ~~district~~
90 county commission.

91 Section 3. Section 194.016, Florida Statutes, is created to
92 read:

93 194.016 Presiding magistrates.—

94 (1) The department shall appoint a presiding magistrate to
95 serve the value adjustment board of each county. A presiding
96 magistrate may be appointed to serve more than one county value
97 adjustment board as determined by the department.

98 (a) The presiding magistrate must be a private attorney who
99 has practiced law for at least 5 years.

100 (b) The presiding magistrate may not represent a property
101 appraiser, a tax collector, a taxing authority, or a property
102 owner in an administrative or judicial review of property taxes.

103 (c) The presiding magistrate shall receive such
104 compensation as is established by the department, which shall be
105 paid by the county value adjustment board.

106 (2) The presiding magistrate is responsible for determining
107 whether the decisions of the value adjustment board are in
108 compliance with all applicable statutes, the administrative
109 code, and the case law of this state. The presiding magistrate
110 shall supervise all special magistrates and determine whether
111 the decisions of the special magistrates are in compliance with
112 all applicable statutes, the administrative code, and the case
113 law of this state. The presiding magistrate may require a
114 special magistrate to rehear a petition, remove a special
115 magistrate without cause, or order another special magistrate to
116 hear a petition.

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117 Section 4. Subsection (1) of section 194.035, Florida
118 Statutes, is amended to read:

119 194.035 Special magistrates; property evaluators.—

120 (1) ~~In counties having a population of more than 75,000,~~
121 The presiding magistrate board shall appoint special magistrates
122 for the purpose of taking testimony and making recommendations
123 to the board, which recommendations the board may act upon
124 without further hearing. ~~These~~ Special magistrates ~~may not be~~
125 ~~elected or appointed officials or employees of the county but~~
126 shall be selected from a list of those qualified individuals who
127 are willing to serve as special magistrates, but may not be
128 employees or ~~and~~ elected or appointed officials of the county, a
129 taxing jurisdiction, or of the state ~~may not serve as special~~
130 ~~magistrates.~~ The clerk of the board shall annually notify such
131 individuals or their professional associations to inform ~~make~~
132 ~~known to them of that~~ opportunities to serve as special
133 magistrates exist. ~~The Department of Revenue shall provide a~~
134 ~~list of qualified special magistrates to any county with a~~
135 ~~population of 75,000 or less.~~ Subject to appropriation, the
136 department shall reimburse counties with a population of 75,000
137 or less for payments made to special magistrates appointed for
138 the purpose of taking testimony and making recommendations to
139 the value adjustment board pursuant to this section. The
140 department shall establish a reasonable range for payments per
141 case ~~to special magistrates~~ based on ~~such~~ payments to special
142 magistrates in other counties. Requests for reimbursement of
143 payments outside this range must ~~shall~~ be justified by the
144 county. If the total of all requests for reimbursement in any
145 year exceeds the amount available pursuant to this section,

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146 payments to all counties shall be prorated accordingly. ~~If a~~
147 ~~county having a population less than 75,000 does not appoint a~~
148 ~~special magistrate to hear each petition, the person or persons~~
149 ~~designated to hear petitions before the value adjustment board~~
150 ~~or the attorney appointed to advise the value adjustment board~~
151 ~~shall attend the training provided pursuant to subsection (3),~~
152 ~~regardless of whether the person would otherwise be required to~~
153 ~~attend, but shall not be required to pay the tuition fee~~
154 ~~specified in subsection (3).~~ A special magistrate appointed to
155 hear issues of exemptions and classifications must ~~shall~~ be a
156 member of The Florida Bar with at least ~~no less than~~ 5 years'
157 experience in the area of ad valorem taxation. A special
158 magistrate appointed to hear issues regarding the valuation of
159 real estate must ~~shall~~ be a state certified real estate
160 appraiser with at least ~~not less than~~ 5 years' experience in
161 real property valuation. A special magistrate appointed to hear
162 issues regarding the valuation of tangible personal property
163 must ~~shall~~ be a designated member of a nationally recognized
164 appraiser's organization with at least ~~not less than~~ 5 years'
165 experience in tangible personal property valuation. A special
166 magistrate need not be a resident of the county in which he or
167 she serves. A special magistrate may not represent a person
168 before the board in any tax year during which he or she has
169 served that board as a special magistrate. Before appointing a
170 special magistrate, a value adjustment board must ~~shall~~ verify
171 the special magistrate's qualifications. The presiding
172 magistrate ~~value adjustment board~~ shall ensure that the
173 selection of special magistrates is based solely upon the
174 experience and qualifications of the special magistrate and is

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175 not influenced by the property appraiser. The special magistrate
176 shall accurately and completely preserve all testimony and, in
177 making recommendations to the value adjustment board, shall
178 include proposed findings of fact, conclusions of law, and
179 reasons for upholding or overturning the determination of the
180 property appraiser. The expense of hearings before magistrates
181 and any compensation of special magistrates shall be borne
182 three-fifths by the board of county commissioners and two-fifths
183 by the school board.

184 Section 5. Subsection (2) of section 195.002, Florida
185 Statutes, is amended to read:

186 195.002 Supervision by Department of Revenue.—

187 (2) In furtherance of its duty to conduct schools to
188 upgrade assessment skills and collection skills, the department
189 may establish by rule committees on admissions and
190 certification. The department may also incur reasonable expenses
191 for hiring instructors, travel, office operations, certificates
192 of completion, badges or awards, food service incidental to
193 conducting such schools, salaries and benefits of department
194 employees whose duties are directly associated with developing
195 and conducting such schools, and administering any certification
196 program under s. 145.10, s. 145.11, or s. 194.035. The
197 department may charge a tuition fee and an examination fee to
198 any person who attends such a school and may charge a fee to
199 certify or recertify any person under such a program. The
200 department shall deposit such fees into the Certification
201 Program Trust Fund ~~which is~~ created in the State Treasury. There
202 shall be separate school accounts and program accounts in the
203 trust fund for property appraisers, tax collectors, presiding

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204 magistrates, and special magistrates. The department shall use
205 money in the fund to pay such expenses.

206 Section 6. This act shall take effect July 1, 2014.