

By Senator Bradley

7-00913C-14

2014806__

1 A bill to be entitled
2 An act relating to value adjustment board proceedings;
3 amending s. 194.011, F.S.; requiring the clerk of the
4 value adjustment board to have available and
5 distribute specified forms; authorizing the owner of
6 multiple items of tangible personal property to file a
7 joint petition with the value adjustment board under
8 certain circumstances; requiring the property
9 appraiser to include the property record card in an
10 evidence list for a value adjustment board hearing
11 under certain circumstances; providing an effective
12 date.

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

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

19 194.011 Assessment notice; objections to assessments.—

20 (3) A petition to the value adjustment board must be in
21 substantially the form prescribed by the department.
22 Notwithstanding s. 195.022, a county officer may not refuse to
23 accept a form provided by the department for this purpose if the
24 taxpayer chooses to use it. A petition to the value adjustment
25 board shall describe the property by parcel number and shall be
26 filed as follows:

27 (a) The clerk of the value adjustment board and the
28 property appraiser shall have available and shall distribute
29 forms prescribed by the Department of Revenue on which the

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30 petition shall be made. Such petition shall be sworn to by the
31 petitioner.

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

37 (4)

38 (b) No later than 7 days before the hearing, if the
39 petitioner has provided the information required under paragraph
40 (a), and if requested in writing by the petitioner, the property
41 appraiser shall provide to the petitioner a list of evidence to
42 be presented at the hearing, together with copies of all
43 documentation to be considered by the value adjustment board and
44 a summary of evidence to be presented by witnesses. The evidence
45 list must contain the property appraiser's property record card
46 ~~if provided by the clerk~~. Failure of the property appraiser to
47 timely comply with the requirements of this paragraph shall
48 result in a rescheduling of the hearing.

49 Section 2. This act shall take effect July 1, 2014.