



842080

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2015	.	
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The Committee on Finance and Tax (Flores) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (a) of subsection (3) of section 194.011, Florida Statutes, is amended, present paragraph (g) of that subsection is redesignated as paragraph (h), a new paragraph (g) is added to that subsection, and paragraph (b) of subsection (4) of that section is amended, to read:

194.011 Assessment notice; objections to assessments.-



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11 (3) A petition to the value adjustment board must be in  
12 substantially the form prescribed by the department.  
13 Notwithstanding s. 195.022, a county officer may not refuse to  
14 accept a form provided by the department for this purpose if the  
15 taxpayer chooses to use it. A petition to the value adjustment  
16 board shall describe the property by parcel number and shall be  
17 filed as follows:

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

23 (g) An owner of multiple tangible personal property  
24 accounts may file with the value adjustment board a single joint  
25 petition if the property appraiser determines that the tangible  
26 personal property accounts are substantially similar in nature.

27 (4)

28 (b) No later than 7 days before the hearing, if the  
29 petitioner has provided the information required under paragraph  
30 (a), and if requested in writing by the petitioner, the property  
31 appraiser shall provide to the petitioner a list of evidence to  
32 be presented at the hearing, together with copies of all  
33 documentation to be considered by the value adjustment board and  
34 a summary of evidence to be presented by witnesses. The evidence  
35 list must contain the property appraiser's property record card  
36 ~~if provided by the clerk~~. Failure of the property appraiser to  
37 timely comply with the requirements of this paragraph shall  
38 result in a rescheduling of the hearing.

39 Section 2. Subsection (1) of section 194.013, Florida



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40 Statutes, is amended to read:

41 194.013 Filing fees for petitions; disposition; waiver.—

42 (1) If ~~so~~ required by resolution of the value adjustment  
43 board, a petition filed pursuant to s. 194.011 shall be  
44 accompanied by a filing fee to be paid to the clerk of the value  
45 adjustment board in an amount determined by the board not to  
46 exceed \$15 for each separate parcel of property, real or  
47 personal, covered by the petition and subject to appeal.

48 However, ~~no~~ such filing fee may not be required with respect to  
49 an appeal from the disapproval of homestead exemption under s.  
50 196.151 or from the denial of tax deferral under s. 197.2425.

51 Only a single filing fee shall be charged under this section as  
52 to any particular parcel of real property or tangible personal  
53 property account despite the existence of multiple issues and  
54 hearings pertaining to such parcel. For joint petitions filed  
55 pursuant to s. 194.011(3) (e), ~~or~~ (f), or (g), a single filing  
56 fee shall be charged. Such fee shall be calculated as the cost  
57 of the special magistrate for the time involved in hearing the  
58 joint petition and shall not exceed \$5 per parcel of real  
59 property or tangible property account. Such ~~Said~~ fee is to be  
60 proportionately paid by affected parcel owners.

61 Section 3. For the purpose of incorporating the amendment  
62 made by this act to section 194.011, Florida Statutes, in  
63 references thereto, paragraph (a) of subsection (6) and  
64 subsection (8) of section 196.011, Florida Statutes, are  
65 reenacted to read:

66 196.011 Annual application required for exemption.—

67 (6) (a) Once an original application for tax exemption has  
68 been granted, in each succeeding year on or before February 1,



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69 the property appraiser shall mail a renewal application to the  
70 applicant, and the property appraiser shall accept from each  
71 such applicant a renewal application on a form prescribed by the  
72 Department of Revenue. Such renewal application shall be  
73 accepted as evidence of exemption by the property appraiser  
74 unless he or she denies the application. Upon denial, the  
75 property appraiser shall serve, on or before July 1 of each  
76 year, a notice setting forth the grounds for denial on the  
77 applicant by first-class mail. Any applicant objecting to such  
78 denial may file a petition as provided for in s. 194.011(3).

79 (8) Any applicant who is qualified to receive any exemption  
80 under subsection (1) and who fails to file an application by  
81 March 1, must file an application for the exemption with the  
82 property appraiser on or before the 25th day following the  
83 mailing by the property appraiser of the notices required under  
84 s. 194.011(1). Upon receipt of sufficient evidence, as  
85 determined by the property appraiser, demonstrating the  
86 applicant was unable to apply for the exemption in a timely  
87 manner or otherwise demonstrating extenuating circumstances  
88 judged by the property appraiser to warrant granting the  
89 exemption, the property appraiser may grant the exemption. If  
90 the applicant fails to produce sufficient evidence demonstrating  
91 the applicant was unable to apply for the exemption in a timely  
92 manner or otherwise demonstrating extenuating circumstances as  
93 judged by the property appraiser, the applicant may file,  
94 pursuant to s. 194.011(3), a petition with the value adjustment  
95 board requesting that the exemption be granted. Such petition  
96 must be filed during the taxable year on or before the 25th day  
97 following the mailing of the notice by the property appraiser as



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98 provided in s. 194.011(1). Notwithstanding the provisions of s.  
99 194.013, such person must pay a nonrefundable fee of \$15 upon  
100 filing the petition. Upon reviewing the petition, if the person  
101 is qualified to receive the exemption and demonstrates  
102 particular extenuating circumstances judged by the value  
103 adjustment board to warrant granting the exemption, the value  
104 adjustment board may grant the exemption for the current year.

105 Section 4. This act shall take effect July 1, 2015.

106  
107 ===== T I T L E A M E N D M E N T =====

108 And the title is amended as follows:

109 Delete everything before the enacting clause  
110 and insert:

111 A bill to be entitled

112 An act relating to value adjustment board proceedings;  
113 amending s. 194.011, F.S.; requiring the clerk of the  
114 value adjustment board to have available and  
115 distribute specified forms; authorizing the owner of  
116 multiple tangible personal property accounts to file a  
117 single joint petition with the value adjustment board  
118 under certain circumstances; requiring the property  
119 appraiser to include the property record card in an  
120 evidence list for a value adjustment board hearing  
121 under certain circumstances; amending s. 194.013,  
122 F.S.; providing that only a single filing fee may be  
123 charged for specified petitions to the value  
124 adjustment board with respect to real property or  
125 tangible personal property accounts; reenacting s.  
126 196.011(6)(a) and (8), F.S., relating to applications



127 for certain tax exemptions, to incorporate the  
128 amendment made to s. 194.011, F.S., in references  
129 thereto; providing an effective date.