

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Finance and Tax

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BILL: CS/SB 260

INTRODUCER: Finance and Tax Committee and Senator Bradley

SUBJECT: Value Adjustment Board Proceedings

DATE: March 16, 2015

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>White</u>	<u>Yeatman</u>	<u>CA</u>	<b>Favorable</b>
2.	<u>Babin</u>	<u>Diez-Arguelles</u>	<u>FT</u>	<b>Fav/CS</b>
3.	_____	_____	<u>FP</u>	_____

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 260 allows taxpayers to file a single value adjustment board petition for multiple items of tangible personal property of a similar nature, requires that the clerk of the value adjustment board provide petition forms to petitioners, and deletes an obsolete statutory reference.

The Revenue Estimating Conference (REC) has not estimated the fiscal impact of the bill. Staff estimates that the bill will decrease value adjustment board filing fees by an insignificant amount.

The bill provides an effective date of July 1, 2015.

**II. Present Situation:**

**Value Adjustment Boards**

Chapter 194, F.S., provides for administrative and judicial review of property tax assessments. Each county in Florida has a value adjustment board (VAB) composed of five members.<sup>1</sup> A property owner may petition the VAB to review the property appraiser's assessment of real or tangible personal property or the denial of an exemption or classification.<sup>2</sup>

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<sup>1</sup> Section 194.015, F.S.

<sup>2</sup> See Section 194.011(3)(d), F.S.

### **Petition Process for VAB Hearing**

A property owner initiates the VAB's review by filing a petition with the clerk<sup>3</sup> of the VAB on an approved petition form.<sup>4</sup> The property appraiser is required to make petition forms available to the public.<sup>5</sup>

The VAB may impose a petition filing fee of up to \$15.<sup>6</sup> An owner of contiguous, undeveloped parcels of real property may consolidate all parcels into one joint petition if the property appraiser determines that the parcels are substantially similar in nature.<sup>7</sup> In this case, the property owner is only subject to one filing fee, which is limited to \$5 per parcel.<sup>8</sup>

### **Property Record Cards**

Property appraisers maintain records of assessment information for assessed properties. A property's record of information is referred to as the "property record card." On filing a petition to the VAB, a petitioner may elect to receive a copy of the property record card. Prior to 2013, the clerk of the VAB was required to provide a copy of the card when the petitioner made the election on the petition. Section 8 of Chapter 2013-109, L.O.F., shifted this responsibility from the clerk of the VAB to the property appraiser; however, the law did not amend s. 194.011(4)(b), F.S., to recognize this change.

### **III. Effect of Proposed Changes:**

**Section 1** amends s. 194.011, F.S., to allow a taxpayer to include multiple accounts of substantially similar tangible personal property, as determined by the property appraiser, on a single VAB petition. This section also requires the clerk of the VAB to make petition forms available to the public. Lastly, this section removes an obsolete reference to clerks of the VAB providing property record cards, which conforms s. 194.011(4)(b), F.S., to the change made by section 8 of Chapter 2013-109, L.O.F.

**Section 2** amends S. 194.013, F.S., to provide that VAB petitions that include multiple tangible personal property accounts are subject to a single filing fee, which is limited to \$5 per tangible personal property account.

**Section 3** reenacts subsections of 196.011, F.S., for the purpose of incorporating the amendments made to s. 194.011, F.S.

**Section 4** provides an effective date of July 1, 2015.

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<sup>3</sup> The county clerk usually serves as the clerk of the value adjustment board. Section 194.015, F.S.

<sup>4</sup> Section 194.011(3)(a), F.S.

<sup>5</sup> *Id.*

<sup>6</sup> Section 194.013(1), F.S. However, a filing fee is not permitted for petitions appealing the denial of homestead exemption or tax deferral.

<sup>7</sup> Section 194.011(3)(f), F.S.

<sup>8</sup> Section 194.013(1), F.S.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

While the bill reduces the authority that counties have to raise revenue, the bill appears to have an insignificant fiscal impact. As such, the bill is exempt from the provisions of Article VII, Section 18 of the Florida Constitution.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The REC has not estimated the impact of the bill. Staff estimates that the bill will reduce VAB filing fees by an insignificant amount.

**B. Private Sector Impact:**

By allowing the use of a single petition for multiple items of tangible personal property, the bill reduces the filing burdens for taxpayers who file tangible personal property petitions with VABs. The bill also will reduce VAB filing fees for taxpayers.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 194.011 and 194.013.

This bill reenacts section 196.011 of the Florida Statutes.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Finance and Tax on March 16, 2015:**

The CS provides that VAB petitions that include multiple tangible personal property accounts are subject to a single filing fee, which is limited to \$5 per account.

- B. **Amendments:**

None.