

By Senator Bradley

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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; reenacting ss.
12 192.0105(2) (b), 194.013(1), 194.032(1) (a), and
13 196.011(6) (a) and (8), F.S., to incorporate the
14 amendments made to s. 194.011, F.S., in references
15 thereto; providing an effective date.
16

17 Be It Enacted by the Legislature of the State of Florida:
18

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

22 194.011 Assessment notice; objections to assessments.—

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

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30 (a) The clerk of the value adjustment board and the
31 property appraiser shall have available and shall distribute
32 forms prescribed by the Department of Revenue on which the
33 petition shall be made. Such petition shall be sworn to by the
34 petitioner.

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

40 (4)

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

52 Section 2. For the purpose of incorporating the amendment
53 made by this act to section 194.011, Florida Statutes, in a
54 reference thereto, paragraph (b) of subsection (2) of section
55 192.0105, Florida Statutes, is reenacted to read:

56 192.0105 Taxpayer rights.—There is created a Florida
57 Taxpayer's Bill of Rights for property taxes and assessments to
58 guarantee that the rights, privacy, and property of the

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59 taxpayers of this state are adequately safeguarded and protected
60 during tax levy, assessment, collection, and enforcement
61 processes administered under the revenue laws of this state. The
62 Taxpayer's Bill of Rights compiles, in one document, brief but
63 comprehensive statements that summarize the rights and
64 obligations of the property appraisers, tax collectors, clerks
65 of the court, local governing boards, the Department of Revenue,
66 and taxpayers. Additional rights afforded to payors of taxes and
67 assessments imposed under the revenue laws of this state are
68 provided in s. 213.015. The rights afforded taxpayers to assure
69 that their privacy and property are safeguarded and protected
70 during tax levy, assessment, and collection are available only
71 insofar as they are implemented in other parts of the Florida
72 Statutes or rules of the Department of Revenue. The rights so
73 guaranteed to state taxpayers in the Florida Statutes and the
74 departmental rules include:

75 (2) THE RIGHT TO DUE PROCESS.—

76 (b) The right to petition the value adjustment board over
77 objections to assessments, denial of exemption, denial of
78 agricultural classification, denial of historic classification,
79 denial of high-water recharge classification, disapproval of tax
80 deferral, and any penalties on deferred taxes imposed for
81 incorrect information willfully filed. Payment of estimated
82 taxes does not preclude the right of the taxpayer to challenge
83 his or her assessment (see ss. 194.011(3), 196.011(6) and
84 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),
85 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

86 Section 3. For the purpose of incorporating the amendment
87 made by this act to section 194.011, Florida Statutes, in a

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88 reference thereto, subsection (1) of section 194.013, Florida
89 Statutes, is reenacted to read:

90 194.013 Filing fees for petitions; disposition; waiver.—

91 (1) If so required by resolution of the value adjustment
92 board, a petition filed pursuant to s. 194.011 shall be
93 accompanied by a filing fee to be paid to the clerk of the value
94 adjustment board in an amount determined by the board not to
95 exceed \$15 for each separate parcel of property, real or
96 personal, covered by the petition and subject to appeal.

97 However, no such filing fee may be required with respect to an
98 appeal from the disapproval of homestead exemption under s.
99 196.151 or from the denial of tax deferral under s. 197.2425.

100 Only a single filing fee shall be charged under this section as
101 to any particular parcel of property despite the existence of
102 multiple issues and hearings pertaining to such parcel. For
103 joint petitions filed pursuant to s. 194.011(3)(e) or (f), a
104 single filing fee shall be charged. Such fee shall be calculated
105 as the cost of the special magistrate for the time involved in
106 hearing the joint petition and shall not exceed \$5 per parcel.
107 Said fee is to be proportionately paid by affected parcel
108 owners.

109 Section 4. For the purpose of incorporating the amendment
110 made by this act to section 194.011, Florida Statutes, in a
111 reference thereto, paragraph (a) of subsection (1) of section
112 194.032, Florida Statutes, is reenacted to read:

113 194.032 Hearing purposes; timetable.—

114 (1) (a) The value adjustment board shall meet not earlier
115 than 30 days and not later than 60 days after the mailing of the
116 notice provided in s. 194.011(1); however, no board hearing

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117 shall be held before approval of all or any part of the
118 assessment rolls by the Department of Revenue. The board shall
119 meet for the following purposes:

120 1. Hearing petitions relating to assessments filed pursuant
121 to s. 194.011(3).

122 2. Hearing complaints relating to homestead exemptions as
123 provided for under s. 196.151.

124 3. Hearing appeals from exemptions denied, or disputes
125 arising from exemptions granted, upon the filing of exemption
126 applications under s. 196.011.

127 4. Hearing appeals concerning ad valorem tax deferrals and
128 classifications.

129 Section 5. For the purpose of incorporating the amendment
130 made by this act to section 194.011, Florida Statutes, in a
131 reference thereto, paragraph (a) of subsection (6) and
132 subsection (8) of section 196.011, Florida Statutes, are
133 reenacted to read:

134 196.011 Annual application required for exemption.—

135 (6) (a) Once an original application for tax exemption has
136 been granted, in each succeeding year on or before February 1,
137 the property appraiser shall mail a renewal application to the
138 applicant, and the property appraiser shall accept from each
139 such applicant a renewal application on a form prescribed by the
140 Department of Revenue. Such renewal application shall be
141 accepted as evidence of exemption by the property appraiser
142 unless he or she denies the application. Upon denial, the
143 property appraiser shall serve, on or before July 1 of each
144 year, a notice setting forth the grounds for denial on the
145 applicant by first-class mail. Any applicant objecting to such

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146 denial may file a petition as provided for in s. 194.011(3).

147 (8) Any applicant who is qualified to receive any exemption
148 under subsection (1) and who fails to file an application by
149 March 1, must file an application for the exemption with the
150 property appraiser on or before the 25th day following the
151 mailing by the property appraiser of the notices required under
152 s. 194.011(1). Upon receipt of sufficient evidence, as
153 determined by the property appraiser, demonstrating the
154 applicant was unable to apply for the exemption in a timely
155 manner or otherwise demonstrating extenuating circumstances
156 judged by the property appraiser to warrant granting the
157 exemption, the property appraiser may grant the exemption. If
158 the applicant fails to produce sufficient evidence demonstrating
159 the applicant was unable to apply for the exemption in a timely
160 manner or otherwise demonstrating extenuating circumstances as
161 judged by the property appraiser, the applicant may file,
162 pursuant to s. 194.011(3), a petition with the value adjustment
163 board requesting that the exemption be granted. Such petition
164 must be filed during the taxable year on or before the 25th day
165 following the mailing of the notice by the property appraiser as
166 provided in s. 194.011(1). Notwithstanding the provisions of s.
167 194.013, such person must pay a nonrefundable fee of \$15 upon
168 filing the petition. Upon reviewing the petition, if the person
169 is qualified to receive the exemption and demonstrates
170 particular extenuating circumstances judged by the value
171 adjustment board to warrant granting the exemption, the value
172 adjustment board may grant the exemption for the current year.

173 Section 6. This act shall take effect July 1, 2015.