

By the Committee on Finance and Tax; and Senator Bradley

593-02341-15

2015260c1

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 tangible personal property accounts to file a  
7       single joint petition with the value adjustment board  
8       under 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; amending s. 194.013,  
12      F.S.; providing that only a single filing fee may be  
13      charged for specified petitions to the value  
14      adjustment board with respect to real property or  
15      tangible personal property accounts; reenacting s.  
16      196.011(6)(a) and (8), F.S., relating to applications  
17      for certain tax exemptions, to incorporate the  
18      amendment made to s. 194.011, F.S., in references  
19      thereto; providing an effective date.

20  
21 Be It Enacted by the Legislature of the State of Florida:

22  
23       Section 1. Paragraph (a) of subsection (3) of section  
24       194.011, Florida Statutes, is amended, present paragraph (g) of  
25       that subsection is redesignated as paragraph (h), a new  
26       paragraph (g) is added to that subsection, and paragraph (b) of  
27       subsection (4) of that section is amended, to read:

28       194.011 Assessment notice; objections to assessments.—

29       (3) A petition to the value adjustment board must be in

593-02341-15

2015260c1

30 substantially the form prescribed by the department.  
31 Notwithstanding s. 195.022, a county officer may not refuse to  
32 accept a form provided by the department for this purpose if the  
33 taxpayer chooses to use it. A petition to the value adjustment  
34 board shall describe the property by parcel number and shall be  
35 filed as follows:

36 (a) The clerk of the value adjustment board and the  
37 property appraiser shall have available and shall distribute  
38 forms prescribed by the Department of Revenue on which the  
39 petition shall be made. Such petition shall be sworn to by the  
40 petitioner.

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

45 (4)

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

57 Section 2. Subsection (1) of section 194.013, Florida  
58 Statutes, is amended to read:

593-02341-15

2015260c1

194.013 Filing fees for petitions; disposition; waiver.—

(1) If ~~se~~ required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, ~~no~~ such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel. For joint petitions filed pursuant to s. 194.011(3) (e), ~~or~~ (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such ~~Said~~ fee is to be proportionately paid by affected parcel owners.

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

196.011 Annual application required for exemption.—

(6) (a) Once an original application for tax exemption has been granted, in each succeeding year on or before February 1, the property appraiser shall mail a renewal application to the

593-02341-15

2015260c1

88 applicant, and the property appraiser shall accept from each  
89 such applicant a renewal application on a form prescribed by the  
90 Department of Revenue. Such renewal application shall be  
91 accepted as evidence of exemption by the property appraiser  
92 unless he or she denies the application. Upon denial, the  
93 property appraiser shall serve, on or before July 1 of each  
94 year, a notice setting forth the grounds for denial on the  
95 applicant by first-class mail. Any applicant objecting to such  
96 denial may file a petition as provided for in s. 194.011(3).

97 (8) Any applicant who is qualified to receive any exemption  
98 under subsection (1) and who fails to file an application by  
99 March 1, must file an application for the exemption with the  
100 property appraiser on or before the 25th day following the  
101 mailing by the property appraiser of the notices required under  
102 s. 194.011(1). Upon receipt of sufficient evidence, as  
103 determined by the property appraiser, demonstrating the  
104 applicant was unable to apply for the exemption in a timely  
105 manner or otherwise demonstrating extenuating circumstances  
106 judged by the property appraiser to warrant granting the  
107 exemption, the property appraiser may grant the exemption. If  
108 the applicant fails to produce sufficient evidence demonstrating  
109 the applicant was unable to apply for the exemption in a timely  
110 manner or otherwise demonstrating extenuating circumstances as  
111 judged by the property appraiser, the applicant may file,  
112 pursuant to s. 194.011(3), a petition with the value adjustment  
113 board requesting that the exemption be granted. Such petition  
114 must be filed during the taxable year on or before the 25th day  
115 following the mailing of the notice by the property appraiser as  
116 provided in s. 194.011(1). Notwithstanding the provisions of s.

593-02341-15

2015260c1

117 194.013, such person must pay a nonrefundable fee of \$15 upon  
118 filing the petition. Upon reviewing the petition, if the person  
119 is qualified to receive the exemption and demonstrates  
120 particular extenuating circumstances judged by the value  
121 adjustment board to warrant granting the exemption, the value  
122 adjustment board may grant the exemption for the current year.  
123 Section 4. This act shall take effect July 1, 2015.