

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Local & Federal Affairs
 2 Committee

3 Representative Sullivan offered the following:

4
 5 **Amendment**

6 Between lines 48 and 49, insert:

7 Section 2. For the purpose of incorporating the amendment
 8 made by this act to section 194.011, Florida Statutes, in a
 9 reference thereto, paragraph (b) of subsection (2) of section
 10 192.0105, Florida Statutes, is reenacted to read:

11 192.0105 Taxpayer rights.—There is created a Florida
 12 Taxpayer's Bill of Rights for property taxes and assessments to
 13 guarantee that the rights, privacy, and property of the
 14 taxpayers of this state are adequately safeguarded and protected
 15 during tax levy, assessment, collection, and enforcement
 16 processes administered under the revenue laws of this state. The
 17 Taxpayer's Bill of Rights compiles, in one document, brief but

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18 comprehensive statements that summarize the rights and
19 obligations of the property appraisers, tax collectors, clerks
20 of the court, local governing boards, the Department of Revenue,
21 and taxpayers. Additional rights afforded to payors of taxes and
22 assessments imposed under the revenue laws of this state are
23 provided in s. 213.015. The rights afforded taxpayers to assure
24 that their privacy and property are safeguarded and protected
25 during tax levy, assessment, and collection are available only
26 insofar as they are implemented in other parts of the Florida
27 Statutes or rules of the Department of Revenue. The rights so
28 guaranteed to state taxpayers in the Florida Statutes and the
29 departmental rules include:

30 (2) THE RIGHT TO DUE PROCESS.—

31 (b) The right to petition the value adjustment board over
32 objections to assessments, denial of exemption, denial of
33 agricultural classification, denial of historic classification,
34 denial of high-water recharge classification, disapproval of tax
35 deferral, and any penalties on deferred taxes imposed for
36 incorrect information willfully filed. Payment of estimated
37 taxes does not preclude the right of the taxpayer to challenge
38 his or her assessment (see ss. 194.011(3), 196.011(6) and
39 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
40 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

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

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43 reference thereto, Subsection (1) of section 194.013, Florida
44 Statutes, is reenacted to read:

45 194.013 Filing fees for petitions; disposition; waiver.—

46 (1) If so required by resolution of the value adjustment
47 board, a petition filed pursuant to s. 194.011 shall be
48 accompanied by a filing fee to be paid to the clerk of the value
49 adjustment board in an amount determined by the board not to
50 exceed \$15 for each separate parcel of property, real or
51 personal, covered by the petition and subject to appeal.
52 However, no such filing fee may be required with respect to an
53 appeal from the disapproval of homestead exemption under s.
54 196.151 or from the denial of tax deferral under s. 197.2425.
55 Only a single filing fee shall be charged under this section as
56 to any particular parcel of property despite the existence of
57 multiple issues and hearings pertaining to such parcel. For
58 joint petitions filed pursuant to s. 194.011(3)(e) or (f), a
59 single filing fee shall be charged. Such fee shall be calculated
60 as the cost of the special magistrate for the time involved in
61 hearing the joint petition and shall not exceed \$5 per parcel.
62 Said fee is to be proportionately paid by affected parcel
63 owners.

64 Section 4. For the purpose of incorporating the amendment
65 made by this act to section 194.011, Florida Statutes, in a
66 reference thereto, paragraph (a) of subsection (1) of section
67 194.032, Florida Statutes, is reenacted to read:

68 194.032 Hearing purposes; timetable.—

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69 (1) (a) The value adjustment board shall meet not earlier
70 than 30 days and not later than 60 days after the mailing of the
71 notice provided in s. 194.011(1); however, no board hearing
72 shall be held before approval of all or any part of the
73 assessment rolls by the Department of Revenue. The board shall
74 meet for the following purposes:

75 1. Hearing petitions relating to assessments filed
76 pursuant to s. 194.011(3).

77 2. Hearing complaints relating to homestead exemptions as
78 provided for under s. 196.151.

79 3. Hearing appeals from exemptions denied, or disputes
80 arising from exemptions granted, upon the filing of exemption
81 applications under s. 196.011.

82 4. Hearing appeals concerning ad valorem tax deferrals and
83 classifications.

84 Section 5. For the purpose of incorporating the amendment
85 made by this act to section 194.011, Florida Statutes, in a
86 reference thereto, paragraph (a) of subsection (6) and
87 subsection (8) of section 196.011, Florida Statutes, is
88 reenacted to read:

89 196.011 Annual application required for exemption.—

90 (6) (a) Once an original application for tax exemption has
91 been granted, in each succeeding year on or before February 1,
92 the property appraiser shall mail a renewal application to the
93 applicant, and the property appraiser shall accept from each
94 such applicant a renewal application on a form prescribed by the

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95 Department of Revenue. Such renewal application shall be
96 accepted as evidence of exemption by the property appraiser
97 unless he or she denies the application. Upon denial, the
98 property appraiser shall serve, on or before July 1 of each
99 year, a notice setting forth the grounds for denial on the
100 applicant by first-class mail. Any applicant objecting to such
101 denial may file a petition as provided for in s. 194.011(3).

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

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121 provided in s. 194.011(1). Notwithstanding the provisions of s.
122 194.013, such person must pay a nonrefundable fee of \$15 upon
123 filing the petition. Upon reviewing the petition, if the person
124 is qualified to receive the exemption and demonstrates
125 particular extenuating circumstances judged by the value
126 adjustment board to warrant granting the exemption, the value
127 adjustment board may grant the exemption for the current year.
128