

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 s.
12 192.0105(2)(b), F.S., relating to taxpayer rights, s.
13 194.013(1), F.S., relating to filing fees for certain
14 value adjustment board petitions, s. 194.032(1)(a),
15 F.S., relating to value adjustment board hearing
16 purposes, and s. 196.011(6)(a) and (8), F.S., relating
17 to applications for certain tax exemptions, to
18 incorporate the amendment made by this act to s.
19 194.011, F.S., in references thereto; providing an
20 effective date.

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

23
24 Section 1. Paragraphs (a) and (f) of subsection (3) and
25 paragraph (b) of subsection (4) of section 194.011, Florida
26 Statutes, are amended to read:

27 194.011 Assessment notice; objections to assessments.—

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

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

40 (f) An owner of contiguous, undeveloped parcels, or an
41 owner of multiple items of tangible personal property, may file
42 with the value adjustment board a single joint petition if the
43 property appraiser determines such parcels or items of tangible
44 personal property to be ~~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. For the purpose of incorporating the amendment
58 made by this act to section 194.011, Florida Statutes, in a
59 reference thereto, paragraph (b) of subsection (2) of section
60 192.0105, Florida Statutes, is reenacted to read:

61 192.0105 Taxpayer rights.—There is created a Florida
62 Taxpayer's Bill of Rights for property taxes and assessments to
63 guarantee that the rights, privacy, and property of the
64 taxpayers of this state are adequately safeguarded and protected
65 during tax levy, assessment, collection, and enforcement
66 processes administered under the revenue laws of this state. The
67 Taxpayer's Bill of Rights compiles, in one document, brief but
68 comprehensive statements that summarize the rights and
69 obligations of the property appraisers, tax collectors, clerks
70 of the court, local governing boards, the Department of Revenue,
71 and taxpayers. Additional rights afforded to payors of taxes and
72 assessments imposed under the revenue laws of this state are
73 provided in s. 213.015. The rights afforded taxpayers to assure
74 that their privacy and property are safeguarded and protected
75 during tax levy, assessment, and collection are available only
76 insofar as they are implemented in other parts of the Florida
77 Statutes or rules of the Department of Revenue. The rights so
78 guaranteed to state taxpayers in the Florida Statutes and the

79 departmental rules include:

80 (2) THE RIGHT TO DUE PROCESS.—

81 (b) The right to petition the value adjustment board over
82 objections to assessments, denial of exemption, denial of
83 agricultural classification, denial of historic classification,
84 denial of high-water recharge classification, disapproval of tax
85 deferral, and any penalties on deferred taxes imposed for
86 incorrect information willfully filed. Payment of estimated
87 taxes does not preclude the right of the taxpayer to challenge
88 his or her assessment (see ss. 194.011(3), 196.011(6) and
89 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
90 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

91 Section 3. For the purpose of incorporating the amendment
92 made by this act to section 194.011, Florida Statutes, in a
93 reference thereto, subsection (1) of section 194.013, Florida
94 Statutes, is reenacted to read:

95 194.013 Filing fees for petitions; disposition; waiver.—

96 (1) If so required by resolution of the value adjustment
97 board, a petition filed pursuant to s. 194.011 shall be
98 accompanied by a filing fee to be paid to the clerk of the value
99 adjustment board in an amount determined by the board not to
100 exceed \$15 for each separate parcel of property, real or
101 personal, covered by the petition and subject to appeal.
102 However, no such filing fee may be required with respect to an
103 appeal from the disapproval of homestead exemption under s.
104 196.151 or from the denial of tax deferral under s. 197.2425.

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

114 Section 4. For the purpose of incorporating the amendment
 115 made by this act to section 194.011, Florida Statutes, in a
 116 reference thereto, paragraph (a) of subsection (1) of section
 117 194.032, Florida Statutes, is reenacted to read:

118 194.032 Hearing purposes; timetable.—

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

125 1. Hearing petitions relating to assessments filed
 126 pursuant to s. 194.011(3).

127 2. Hearing complaints relating to homestead exemptions as
 128 provided for under s. 196.151.

129 3. Hearing appeals from exemptions denied, or disputes
 130 arising from exemptions granted, upon the filing of exemption

131 applications under s. 196.011.

132 4. Hearing appeals concerning ad valorem tax deferrals and
133 classifications.

134 Section 5. For the purpose of incorporating the amendment
135 made by this act to section 194.011, Florida Statutes, in a
136 reference thereto, paragraph (a) of subsection (6) and
137 subsection (8) of section 196.011, Florida Statutes, are
138 reenacted to read:

139 196.011 Annual application required for exemption.—

140 (6) (a) Once an original application for tax exemption has
141 been granted, in each succeeding year on or before February 1,
142 the property appraiser shall mail a renewal application to the
143 applicant, and the property appraiser shall accept from each
144 such applicant a renewal application on a form prescribed by the
145 Department of Revenue. Such renewal application shall be
146 accepted as evidence of exemption by the property appraiser
147 unless he or she denies the application. Upon denial, the
148 property appraiser shall serve, on or before July 1 of each
149 year, a notice setting forth the grounds for denial on the
150 applicant by first-class mail. Any applicant objecting to such
151 denial may file a petition as provided for in s. 194.011(3).

152 (8) Any applicant who is qualified to receive any
153 exemption under subsection (1) and who fails to file an
154 application by March 1, must file an application for the
155 exemption with the property appraiser on or before the 25th day
156 following the mailing by the property appraiser of the notices

157 required under s. 194.011(1). Upon receipt of sufficient
158 evidence, as determined by the property appraiser, demonstrating
159 the applicant was unable to apply for the exemption in a timely
160 manner or otherwise demonstrating extenuating circumstances
161 judged by the property appraiser to warrant granting the
162 exemption, the property appraiser may grant the exemption. If
163 the applicant fails to produce sufficient evidence demonstrating
164 the applicant was unable to apply for the exemption in a timely
165 manner or otherwise demonstrating extenuating circumstances as
166 judged by the property appraiser, the applicant may file,
167 pursuant to s. 194.011(3), a petition with the value adjustment
168 board requesting that the exemption be granted. Such petition
169 must be filed during the taxable year on or before the 25th day
170 following the mailing of the notice by the property appraiser as
171 provided in s. 194.011(1). Notwithstanding the provisions of s.
172 194.013, such person must pay a nonrefundable fee of \$15 upon
173 filing the petition. Upon reviewing the petition, if the person
174 is qualified to receive the exemption and demonstrates
175 particular extenuating circumstances judged by the value
176 adjustment board to warrant granting the exemption, the value
177 adjustment board may grant the exemption for the current year.
178 Section 6. This act shall take effect July 1, 2015.