



ENROLLED

CS/HB 489, Engrossed 1

2015 Legislature

1
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 the
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 parcels
15 or 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 by the act to s. 194.011, F.S., in
19 references 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) and paragraph
24 (b) of subsection (4) of section 194.011, Florida Statutes, are
25 amended, paragraph (g) of subsection (3) is redesignated as
26 paragraph (h), and a new paragraph (g) is added to that



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27 subsection, to read:

28 194.011 Assessment notice; objections to assessments.—

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



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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:

59 194.013 Filing fees for petitions; disposition; waiver.—

60 (1) If ~~se~~ required by resolution of the value adjustment
 61 board, a petition filed pursuant to s. 194.011 shall be
 62 accompanied by a filing fee to be paid to the clerk of the value
 63 adjustment board in an amount determined by the board not to
 64 exceed \$15 for each separate parcel of property, real or
 65 personal, covered by the petition and subject to appeal.
 66 However, ~~no~~ such filing fee may not be required with respect to
 67 an appeal from the disapproval of homestead exemption under s.
 68 196.151 or from the denial of tax deferral under s. 197.2425.
 69 Only a single filing fee shall be charged under this section as
 70 to any particular parcel of real property or tangible personal
 71 property account despite the existence of multiple issues and
 72 hearings pertaining to such parcel or account. For joint
 73 petitions filed pursuant to s. 194.011(3)(e), ~~or~~ (f), or (g), a
 74 single filing fee shall be charged. Such fee shall be calculated
 75 as the cost of the special magistrate for the time involved in
 76 hearing the joint petition and shall not exceed \$5 per parcel of
 77 real property or tangible property account. Such ~~Said~~ fee is to
 78 be proportionately paid by affected parcel owners.



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

84 196.011 Annual application required for exemption.—

85 (6) (a) Once an original application for tax exemption has
86 been granted, in each succeeding year on or before February 1,
87 the property appraiser shall mail a renewal application to the
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
98 exemption under subsection (1) and who fails to file an
99 application by March 1, must file an application for the
100 exemption with the property appraiser on or before the 25th day
101 following the mailing by the property appraiser of the notices
102 required under s. 194.011(1). Upon receipt of sufficient
103 evidence, as determined by the property appraiser, demonstrating
104 the applicant was unable to apply for the exemption in a timely



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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.
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.