



236592

LEGISLATIVE ACTION

Senate

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House

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Senator Flores moved the following:

1           **Senate Amendment to Amendment (756158) (with title**  
2 **amendment)**

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4           Between lines 351 and 352  
5 insert:

6           Section 12. Value Adjustment Board Citizen Member Pilot  
7 Program.—

8           (1) The Value Adjustment Board Citizen Member Pilot Program  
9 is established. The purpose of the pilot program is to study the  
10 effectiveness of value adjustment boards composed solely of  
11 citizen members. The pilot program will be conducted in



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12 Hillsborough, Okaloosa, and Okeechobee Counties for value  
13 adjustment board responsibilities for the 2015 and 2016 tax  
14 rolls.

15 (2) Notwithstanding s. 194.015, Florida Statutes, a value  
16 adjustment board is created in each of Hillsborough, Okaloosa,  
17 and Okeechobee Counties. The respective boards shall consist of  
18 three citizen members who are appointed by the Governor to 2-  
19 year terms. Each member appointed must be a resident of the  
20 county served by the board. Of these appointees, one member must  
21 own homestead property in the county, one member must own  
22 commercial property in the county, and one member must be a  
23 licensed real estate appraiser. If a licensed real estate  
24 appraiser is not available, another owner of homestead or  
25 commercial property in the county may be nominated as provided  
26 in this section and may be appointed by the Governor. Each  
27 member of the Legislature elected from a district that includes  
28 part of an affected county may nominate up to three candidates  
29 for appointment to that county's value adjustment board.

30 Nominations shall be submitted to the Governor no later than  
31 August 1, 2015. The Governor shall appoint from the qualified  
32 candidates nominated for a position unless the Governor receives  
33 fewer than three qualified nominations for the position, in  
34 which case the Governor may appoint any other individual meeting  
35 the qualifications for the position. Vacancies shall be filled  
36 in the same manner as original appointments. Any two members  
37 shall constitute a quorum of the board, and a meeting may not  
38 take place unless a quorum is present. The board shall elect one  
39 of its members to serve as chair. The Department of Business and  
40 Professional Regulation must provide continuing education



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41 credits to an appraiser member of the board for service on the  
42 board.

43 (3) The Department of Revenue shall submit to the Governor,  
44 the President of the Senate, and the Speaker of the House of  
45 Representatives by December 31, 2017, a report on the respective  
46 counties' value adjustment board activity for the 2015 and 2016  
47 tax rolls. The report must include information on the number of  
48 petitions to the value adjustment board, the number of decisions  
49 issued by the value adjustment board, the time taken by the  
50 value adjustment board to issue its decisions, the percentage  
51 change in the value of the petitioned property, and the effect  
52 of the changes on the overall tax roll, and must compare that  
53 information to that reported by the participating counties for  
54 their 2012, 2013, and 2014 tax rolls.

55 (4) Unless they are in direct conflict with this section,  
56 the provisions of chapter 194, Florida Statutes, apply to  
57 proceedings by participating value adjustment boards.

58 (5) This section is repealed effective on the date that the  
59 final participating value adjustment board completes its second  
60 certification pursuant to s. 193.122, Florida Statutes, for the  
61 2016 tax roll.

62  
63 ===== T I T L E A M E N D M E N T =====

64 And the title is amended as follows:

65 Between lines 407 and 408

66 insert:

67 creating the Value Adjustment Board Citizen Member  
68 Pilot Program; specifying the program's purpose, the  
69 counties in which the program will be conducted, and



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70 the program's duration; establishing a value  
71 adjustment board in each participating county;  
72 specifying the board's membership; specifying quorum  
73 requirements and an election process for the board  
74 chair; requiring the Department of Business and  
75 Professional Regulation to provide continuing  
76 education credits to a specified board member;  
77 requiring the Department of Revenue to submit a report  
78 to the Governor and the Legislature regarding certain  
79 activity of the boards; providing that specified law  
80 relating to administrative and judicial review of  
81 property taxes applies to the proceedings of the  
82 boards; providing for repeal of the program;