

Amendment No. 9

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WITHDRAWN	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: Appropriations Committee  
 2 Representative Wood offered the following:

**Amendment (with title amendment)**

Remove lines 100-128 and insert:

Section 2. Paragraph (f) of subsection (2) of section  
 192.0105, Florida Statutes, is amended, and paragraph (j) is  
 added to that subsection, to read:

192.0105 Taxpayer rights.—There is created a Florida  
 Taxpayer's Bill of Rights for property taxes and assessments to  
 guarantee that the rights, privacy, and property of the  
 taxpayers of this state are adequately safeguarded and protected  
 during tax levy, assessment, collection, and enforcement  
 processes administered under the revenue laws of this state. The  
 Taxpayer's Bill of Rights compiles, in one document, brief but  
 comprehensive statements that summarize the rights and  
 obligations of the property appraisers, tax collectors, clerks

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

28 (2) THE RIGHT TO DUE PROCESS.—

29 (f) The right, in value adjustment board proceedings, to  
30 have all evidence presented and considered at a public hearing  
31 at the scheduled time, to be represented by a person specified  
32 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses  
33 sworn and cross-examined, and to examine property appraisers or  
34 evaluators employed by the board who present testimony (see ss.  
35 194.034(1)(a) and (c) and (4), and 194.035(2)).

36 (j) The right to value definitions based on actual  
37 accepted assessment practices, applicable provisions of the  
38 State Constitution, and laws of this State, applied consistently  
39 in both assessment development by the property appraiser and  
40 assessment review by the value adjustment board and the courts  
41 of this State (see ss. 192.001, 193.011, 194.020, 194.021,  
42 194.241, 194.301, and 194.3015).

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**T I T L E   A M E N D M E N T**

Remove line 6 and insert:  
changes made by the act; providing in the right to rely upon  
statutory definitions that mirror actual assessment practices of  
certain entites; amending s. 193.122, F.S.;