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LEGISLATIVE ACTION

Senate

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House

Senator Flores moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective October 1, 2015, paragraph (b) of
subsection (3) of section 129.03, Florida Statutes, is amended
to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively
ascertaining the proposed fiscal policies of the board for the
next fiscal year, shall prepare and present to the board a



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12 tentative budget for the next fiscal year for each of the funds
13 provided in this chapter, including all estimated receipts,
14 taxes to be levied, and balances expected to be brought forward
15 and all estimated expenditures, reserves, and balances to be
16 carried over at the end of the year.

17 (b) Upon receipt of the tentative budgets and completion of
18 any revisions, the board shall prepare a statement summarizing
19 all of the adopted tentative budgets. The summary statement must
20 show, for each budget and the total of all budgets, the proposed
21 tax millages, balances, reserves, and the total of each major
22 classification of receipts and expenditures, classified
23 according to the uniform classification of accounts adopted by
24 the appropriate state agency. The board shall specify the
25 proportionate amount of the proposed county tax millage and the
26 proportionate amount of gross ad valorem taxes attributable to
27 the budgets of the sheriff, the property appraiser, the clerk of
28 the circuit court and county comptroller, the tax collector, and
29 the supervisor of elections, respectively. The board shall cause
30 this summary statement to be advertised one time in a newspaper
31 of general circulation published in the county, or by posting at
32 the courthouse door if there is no such newspaper, and the
33 advertisement must appear adjacent to the advertisement required
34 pursuant to s. 200.065. The board may advertise the summary
35 statement in a newspaper or other publication more than once and
36 may post the statement on its website.

37 Section 2. Paragraph (f) of subsection (2) of section
38 192.0105, Florida Statutes, is amended to read:

39 192.0105 Taxpayer rights.—There is created a Florida
40 Taxpayer's Bill of Rights for property taxes and assessments to



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41 guarantee that the rights, privacy, and property of the
42 taxpayers of this state are adequately safeguarded and protected
43 during tax levy, assessment, collection, and enforcement
44 processes administered under the revenue laws of this state. The
45 Taxpayer's Bill of Rights compiles, in one document, brief but
46 comprehensive statements that summarize the rights and
47 obligations of the property appraisers, tax collectors, clerks
48 of the court, local governing boards, the Department of Revenue,
49 and taxpayers. Additional rights afforded to payors of taxes and
50 assessments imposed under the revenue laws of this state are
51 provided in s. 213.015. The rights afforded taxpayers to assure
52 that their privacy and property are safeguarded and protected
53 during tax levy, assessment, and collection are available only
54 insofar as they are implemented in other parts of the Florida
55 Statutes or rules of the Department of Revenue. The rights so
56 guaranteed to state taxpayers in the Florida Statutes and the
57 departmental rules include:

58 (2) THE RIGHT TO DUE PROCESS.—

59 (f) The right, in value adjustment board proceedings, to
60 have all evidence presented and considered at a public hearing
61 at the scheduled time, to be represented by a person specified
62 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses
63 sworn and cross-examined, and to examine property appraisers or
64 evaluators employed by the board who present testimony (see ss.
65 194.034(1)(a) and (c) and (4), and 194.035(2)).

66 Section 3. Paragraph (d) is added to subsection (2) of
67 section 193.0235, Florida Statutes, to read:

68 193.0235 Ad valorem taxes and non-ad valorem assessments
69 against subdivision property.—



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70 (2) As used in this section, the term "common element"
71 includes:

72 (d) Property located within the same county as the
73 subdivision and used for at least 10 years exclusively for the
74 benefit of lot owners within the subdivision.

75 Section 4. Effective July 1, 2017, subsection (3) of
76 section 193.122, Florida Statutes, is amended to read:

77 193.122 Certificates of value adjustment board and property
78 appraiser; extensions on the assessment rolls.—

79 (3) When the tax rolls have been extended pursuant to s.
80 197.323, the second certification of the value adjustment board
81 shall reflect all changes made by the board together with any
82 adjustments or changes made by the property appraiser. The value
83 adjustment board must hear all petitions and issue its second
84 certification by June 1 following the year in which the taxes
85 were assessed. If the number of petitions filed increases by
86 more than 10 percent over the prior year, the June 1 deadline is
87 extended until December 1. Upon the value adjustment board's
88 second ~~such~~ certification, the property appraiser shall
89 recertify the tax rolls with all changes to the collector and
90 shall provide public notice of the date and fact of
91 recertification pursuant to subsection (2).

92 Section 5. The amendment to s. 193.122, Florida Statutes,
93 made by this act first applies to the 2017 tax roll.

94 Section 6. Subsection (3) of section 194.011, Florida
95 Statutes, is amended to read:

96 194.011 Assessment notice; objections to assessments.—

97 (3) A petition to the value adjustment board must be in
98 substantially the form prescribed by the department.



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99 Notwithstanding s. 195.022, a county officer may not refuse to
100 accept a form provided by the department for this purpose if the
101 taxpayer chooses to use it. A petition to the value adjustment
102 board must be signed by the taxpayer or accompanied by the
103 taxpayer's written authorization for representation by a person
104 specified in s. 194.034(1)(a). A written authorization is valid
105 for 1 tax year, and a new written authorization by the taxpayer
106 shall be required for each subsequent tax year. A petition must
107 also ~~shall~~ describe the property by parcel number and shall be
108 filed as follows:

109 (a) The property appraiser shall have available and shall
110 distribute forms prescribed by the Department of Revenue on
111 which the petition shall be made. Such petition shall be sworn
112 to by the petitioner.

113 (b) The completed petition shall be filed with the clerk of
114 the value adjustment board of the county, who shall acknowledge
115 receipt thereof and promptly furnish a copy thereof to the
116 property appraiser.

117 (c) The petition shall state the approximate time
118 anticipated by the taxpayer to present and argue his or her
119 petition before the board.

120 (d) The petition may be filed, as to valuation issues, at
121 any time during the taxable year on or before the 25th day
122 following the mailing of notice by the property appraiser as
123 provided in subsection (1). With respect to an issue involving
124 the denial of an exemption, an agricultural or high-water
125 recharge classification application, an application for
126 classification as historic property used for commercial or
127 certain nonprofit purposes, or a deferral, the petition must be



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128 filed at any time during the taxable year on or before the 30th
129 day following the mailing of the notice by the property
130 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
131 or s. 196.193 or notice by the tax collector under s. 197.2425.

132 (e) A condominium association, cooperative association, or
133 any homeowners' association as defined in s. 723.075, with
134 approval of its board of administration or directors, may file
135 with the value adjustment board a single joint petition on
136 behalf of any association members who own parcels of property
137 which the property appraiser determines are substantially
138 similar with respect to location, proximity to amenities, number
139 of rooms, living area, and condition. The condominium
140 association, cooperative association, or homeowners' association
141 as defined in s. 723.075 shall provide the unit owners with
142 notice of its intent to petition the value adjustment board and
143 shall provide at least 20 days for a unit owner to elect, in
144 writing, that his or her unit not be included in the petition.

145 (f) An owner of contiguous, undeveloped parcels may file
146 with the value adjustment board a single joint petition if the
147 property appraiser determines such parcels are substantially
148 similar in nature.

149 (g) The individual, agent, or legal entity that signs the
150 petition becomes an agent of the taxpayer for the purpose of
151 serving process to obtain personal jurisdiction over the
152 taxpayer for the entire value adjustment board proceedings,
153 including any appeals of a board decision by the property
154 appraiser pursuant to s. 194.036.

155 Section 7. Subsection (2) of section 194.014, Florida
156 Statutes, is amended to read:



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157 194.014 Partial payment of ad valorem taxes; proceedings
158 before value adjustment board.—

159 (2) If the value adjustment board or the property appraiser
160 determines that the petitioner owes ad valorem taxes in excess
161 of the amount paid, the unpaid amount accrues interest at an
162 annual percentage rate equal to the bank prime loan rate on July
163 1, or the first business day thereafter if July 1 is a Saturday,
164 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
165 year, beginning on ~~from~~ the date the taxes became delinquent
166 pursuant to s. 197.333 until the unpaid amount is paid. If the
167 value adjustment board or the property appraiser determines that
168 a refund is due, the overpaid amount accrues interest at an
169 annual percentage rate equal to the bank prime loan rate on July
170 1, or the first business day thereafter if July 1 is a Saturday,
171 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
172 year, beginning on ~~from~~ the date the taxes became delinquent
173 pursuant to s. 197.333 until a refund is paid. Interest does not
174 accrue on amounts paid in excess of 100 percent of the current
175 taxes due as provided on the tax notice issued pursuant to s.
176 197.322. As used in this subsection, the term "bank prime loan
177 rate" means the average predominant prime rate quoted by
178 commercial banks to large businesses as published by the Board
179 of Governors of the Federal Reserve System.

180 Section 8. Section 194.015, Florida Statutes, is amended to
181 read:

182 194.015 Value adjustment board.—~~There is hereby created~~ A
183 value adjustment board is created for each county, which shall
184 consist of two members of the governing body of the county as
185 elected from the membership of the board of said governing body,



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186 one of whom shall be elected chairperson, and one member of the
187 school board as elected from the membership of the school board,
188 and two citizen members, one of whom shall be appointed by the
189 governing body of the county and must own homestead property
190 within the county and one of whom must be appointed by the
191 school board and must own a business occupying commercial space
192 located within the school district. A citizen member may not be
193 a member or an employee of any taxing authority, and may not be
194 a person who represents property owners in any administrative or
195 judicial review of property taxes. The members of the board may
196 be temporarily replaced by other members of the respective
197 boards on appointment by their respective chairpersons. Any
198 three members shall constitute a quorum of the board, except
199 that each quorum must include at least one member of said
200 governing board, at least one member of the school board, and at
201 least one citizen member and no meeting of the board shall take
202 place unless a quorum is present. Members of the board may
203 receive such per diem compensation as is allowed by law for
204 state employees if both bodies elect to allow such compensation.
205 The clerk of the governing body of the county shall be the clerk
206 of the value adjustment board. The board shall appoint private
207 counsel who has practiced law for over 5 years and who shall
208 receive such compensation as may be established by the board.
209 The private counsel may not represent the property appraiser,
210 the tax collector, any taxing authority, or any property owner
211 in any administrative or judicial review of property taxes. A ~~No~~
212 meeting of the board may not ~~shall~~ take place unless counsel to
213 the board is present. Two-fifths of the expenses of the board
214 shall be borne by the district school board and three-fifths by



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215 the district county commission. The district school board and
216 the county commission may audit the expenses related to the
217 value adjustment board process.

218 Section 9. Paragraph (a) of subsection (2) of section
219 194.032, Florida Statutes, is amended to read:

220 194.032 Hearing purposes; timetable.—

221 (2) (a) The clerk of the governing body of the county shall
222 prepare a schedule of appearances before the board based on
223 petitions timely filed with him or her. The clerk shall notify
224 each petitioner of the scheduled time of his or her appearance
225 at least 25 calendar days before the day of the scheduled
226 appearance. The notice must indicate whether the petition has
227 been scheduled to be heard at a particular time or during a
228 block of time. If the petition has been scheduled to be heard
229 within a block of time, the beginning and ending of that block
230 of time must be indicated on the notice; however, as provided in
231 paragraph (b), a petitioner may not be required to wait for more
232 than a reasonable time, not to exceed 2 hours, after the
233 beginning of the block of time. If the petitioner checked the
234 appropriate box on the petition form to request a copy of the
235 property record card containing relevant information used in
236 computing the current assessment, the property appraiser must
237 provide the copy to the petitioner upon receipt of the petition
238 from the clerk regardless of whether the petitioner initiates
239 evidence exchange, unless the property record card is available
240 online from the property appraiser, in which case the property
241 appraiser must notify the petitioner that the property record
242 card is available online. ~~Upon receipt of the notice,~~ The
243 petitioner or the property appraiser may reschedule the hearing



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244 a single time for good cause ~~by submitting to the clerk a~~
245 ~~written request to reschedule, at least 5 calendar days before~~
246 ~~the day of the originally scheduled hearing. As used in this~~
247 paragraph, the term "good cause" means circumstances beyond the
248 control of the person seeking to reschedule the hearing which
249 reasonably prevent the party from having adequate representation
250 at the hearing. If the hearing is rescheduled by the petitioner,
251 the clerk shall notify the petitioner of the rescheduled date
252 and time for his or her appearance at least 15 calendar days
253 before the date of the rescheduled appearance.

254 Section 10. Paragraph (a) of subsection (1) of section
255 194.034, Florida Statutes, is amended to read:

256 194.034 Hearing procedures; rules.—

257 (1) (a) Petitioners before the board may be represented by a
258 corporate representative of the taxpayer, an attorney who is a
259 member of The Florida Bar, a real estate appraiser licensed
260 under chapter 475, a real estate broker licensed under chapter
261 475, or a certified public accountant licensed under chapter
262 473, retained by the taxpayer, or an individual with power of
263 attorney to act on behalf of the taxpayer who receives no
264 compensation, ~~an attorney or agent~~ and such person may present
265 testimony and other evidence. The property appraiser or his or
266 her authorized representatives may be represented by an attorney
267 in defending the property appraiser's assessment or opposing an
268 exemption and may present testimony and other evidence. The
269 property appraiser, each petitioner, and all witnesses shall be
270 required, upon the request of either party, to testify under
271 oath as administered by the chairperson of the board. Hearings
272 shall be conducted in the manner prescribed by rules of the



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273 department, which rules shall include the right of cross-
274 examination of any witness.

275 Section 11. Subsection (1) of section 194.035, Florida
276 Statutes, is amended to read:

277 194.035 Special magistrates; property evaluators.—

278 (1) In counties having a population of more than 75,000,
279 the board shall appoint special magistrates for the purpose of
280 taking testimony and making recommendations to the board, which
281 recommendations the board may act upon without further hearing.
282 These special magistrates may not be elected or appointed
283 officials or employees of the county but shall be selected from
284 a list of those qualified individuals who are willing to serve
285 as special magistrates. Employees and elected or appointed
286 officials of a taxing jurisdiction or of the state may not serve
287 as special magistrates. The clerk of the board shall annually
288 notify such individuals or their professional associations to
289 make known to them that opportunities to serve as special
290 magistrates exist. The Department of Revenue shall provide a
291 list of qualified special magistrates to any county with a
292 population of 75,000 or less. Subject to appropriation, the
293 department shall reimburse counties with a population of 75,000
294 or less for payments made to special magistrates appointed for
295 the purpose of taking testimony and making recommendations to
296 the value adjustment board pursuant to this section. The
297 department shall establish a reasonable range for payments per
298 case to special magistrates based on such payments in other
299 counties. Requests for reimbursement of payments outside this
300 range shall be justified by the county. If the total of all
301 requests for reimbursement in any year exceeds the amount



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302 available pursuant to this section, payments to all counties
303 shall be prorated accordingly. If a county having a population
304 less than 75,000 does not appoint a special magistrate to hear
305 each petition, the person or persons designated to hear
306 petitions before the value adjustment board or the attorney
307 appointed to advise the value adjustment board shall attend the
308 training provided pursuant to subsection (3), regardless of
309 whether the person would otherwise be required to attend, but
310 shall not be required to pay the tuition fee specified in
311 subsection (3). A special magistrate appointed to hear issues of
312 exemptions and classifications shall be a member of The Florida
313 Bar with no less than 5 years' experience in the area of ad
314 valorem taxation. A special magistrate appointed to hear issues
315 regarding the valuation of real estate shall be a state
316 certified real estate appraiser with not less than 5 years'
317 experience in real property valuation. A special magistrate
318 appointed to hear issues regarding the valuation of tangible
319 personal property shall be a designated member of a nationally
320 recognized appraiser's organization with not less than 5 years'
321 experience in tangible personal property valuation. A special
322 magistrate need not be a resident of the county in which he or
323 she serves. A special magistrate may not represent a person
324 before the board in any tax year during which he or she has
325 served that board as a special magistrate. A special magistrate
326 may not hear a petition by a taxpayer if the special magistrate
327 has provided services to the taxpayer within the prior 12 months
328 or if the special magistrate reasonably anticipates providing
329 services to the taxpayer within the next 12 months. Under such
330 circumstances, the special magistrate has a duty to recuse



331 himself or herself immediately upon learning the identity of the
332 taxpayer. Before appointing a special magistrate, a value
333 adjustment board shall verify the special magistrate's
334 qualifications. The value adjustment board shall ensure that the
335 selection of special magistrates is based solely upon the
336 experience and qualifications of the special magistrate and is
337 not influenced by the property appraiser. The special magistrate
338 shall accurately and completely preserve all testimony and, in
339 making recommendations to the value adjustment board, shall
340 include proposed findings of fact, conclusions of law, and
341 reasons for upholding or overturning the determination of the
342 property appraiser. A special magistrate is subject to s.
343 112.313(1)-(6), (8), (10), and (12). The expense of hearings
344 before magistrates and any compensation of special magistrates
345 shall be borne three-fifths by the board of county commissioners
346 and two-fifths by the school board. When appointing a special
347 magistrate or scheduling a special magistrate for a specific
348 hearing, the board, board attorney, and board clerk may not
349 consider the dollar amount or percentage of any assessment
350 reductions recommended by any special magistrate in the current
351 year or in any previous year.

352 Section 12. The Legislature finds that this act fulfills an
353 important state interest.

354 Section 13. Except as otherwise expressly provided in this
355 act, this act shall take effect July 1, 2015.

357 ===== T I T L E A M E N D M E N T =====

358 And the title is amended as follows:

359 Delete everything before the enacting clause



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360 and insert:

361 A bill to be entitled
362 An act relating to ad valorem taxation; amending s.
363 129.03, F.S.; revising the information required to be
364 included on summaries of adopted tentative budgets;
365 authorizing a summary statement to be published more
366 than once in specified locations; amending s.
367 192.0105, F.S.; conforming a provision to changes made
368 by the act; amending s. 193.0235, F.S.; revising the
369 definition of the term "common element" for purposes
370 of prorating ad valorem taxes for certain properties
371 under certain circumstances; amending s. 193.122,
372 F.S.; establishing deadlines for value adjustment
373 boards to hear petitions and issue the second tax roll
374 certification; providing applicability; amending s.
375 194.011, F.S.; specifying procedures for filing
376 petitions to the value adjustment board; amending s.
377 194.014, F.S.; revising the entities authorized to
378 determine under certain circumstances that a
379 petitioner owes ad valorem taxes or is owed a refund
380 of overpaid taxes; revising the interest rate upon
381 which unpaid and overpaid ad valorem taxes accrue;
382 defining the term "bank prime loan rate"; amending s.
383 194.015, F.S.; authorizing the district school board
384 and county commission to audit certain expenses of the
385 value adjustment board; amending s. 194.032, F.S.;
386 requiring a property appraiser to notify a petitioner
387 when property record cards are available online;
388 authorizing a property appraiser to reschedule a



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389 hearing relating to an assessment; requiring a
390 petitioner and a property appraiser to show good cause
391 to reschedule such hearing; defining the term "good
392 cause"; requiring the clerk to provide certain notice
393 to a petitioner of a rescheduled hearing requested by
394 the petitioner; amending s. 194.034, F.S.; revising
395 the entities that may represent a taxpayer before the
396 value adjustment board; amending s. 194.035, F.S.;
397 prohibiting a special magistrate from hearing a
398 petition by a taxpayer if the special magistrate has
399 provided services to the taxpayer or reasonably
400 anticipates providing such services; requiring a
401 special magistrate to recuse himself or herself under
402 certain circumstances; providing that a special
403 magistrate is subject to certain laws relating to
404 standards of conduct for public officers and
405 employees; prohibiting consideration to be given in
406 the appointment of special magistrates to assessment
407 reductions recommended by a special magistrate;
408 providing a legislative finding of important state
409 interest; providing effective dates.