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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/31/2015	.	
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The Committee on Finance and Tax (Flores) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (f) of subsection (2) of section  
192.0105, Florida Statutes, is amended 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



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11 during tax levy, assessment, collection, and enforcement  
12 processes administered under the revenue laws of this state. The  
13 Taxpayer's Bill of Rights compiles, in one document, brief but  
14 comprehensive statements that summarize the rights and  
15 obligations of the property appraisers, tax collectors, clerks  
16 of the court, local governing boards, the Department of Revenue,  
17 and taxpayers. Additional rights afforded to payors of taxes and  
18 assessments imposed under the revenue laws of this state are  
19 provided in s. 213.015. The rights afforded taxpayers to assure  
20 that their privacy and property are safeguarded and protected  
21 during tax levy, assessment, and collection are available only  
22 insofar as they are implemented in other parts of the Florida  
23 Statutes or rules of the Department of Revenue. The rights so  
24 guaranteed to state taxpayers in the Florida Statutes and the  
25 departmental rules include:

26 (2) THE RIGHT TO DUE PROCESS.—

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

34 Section 2. Effective July 1, 2017, subsection (3) of  
35 section 193.122, Florida Statutes, is amended to read:

36 193.122 Certificates of value adjustment board and property  
37 appraiser; extensions on the assessment rolls.—

38 (3) When the tax rolls have been extended pursuant to s.  
39 197.323, the second certification of the value adjustment board



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40 shall reflect all changes made by the board together with any  
41 adjustments or changes made by the property appraiser. The value  
42 adjustment board must hear all petitions and issue its second  
43 certification by June 1 following the year in which the taxes  
44 were assessed. Upon the value adjustment board's second such  
45 certification, the property appraiser shall recertify the tax  
46 rolls with all changes to the collector and shall provide public  
47 notice of the date and fact of recertification pursuant to  
48 subsection (2).

49 Section 3. The amendment to s. 193.122, Florida Statutes,  
50 made by this act first applies to the 2017 tax roll.

51 Section 4. Subsection (3) of section 194.011, Florida  
52 Statutes, is amended to read:

53 194.011 Assessment notice; objections to assessments.—

54 (3) A petition to the value adjustment board must be in  
55 substantially the form prescribed by the department.  
56 Notwithstanding s. 195.022, a county officer may not refuse to  
57 accept a form provided by the department for this purpose if the  
58 taxpayer chooses to use it. A petition to the value adjustment  
59 board must be signed by the taxpayer or accompanied by the  
60 taxpayer's written authorization for representation by a person  
61 specified in s. 194.034(1)(a). A written authorization is valid  
62 for 1 tax year, and a new written authorization by the taxpayer  
63 shall be required for each subsequent tax year. A petition shall  
64 also describe the property by parcel number and shall be filed  
65 as follows:

66 (a) The property appraiser shall have available and shall  
67 distribute forms prescribed by the Department of Revenue on  
68 which the petition shall be made. Such petition shall be sworn



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69 to by the petitioner.

70 (b) The completed petition shall be filed with the clerk of  
71 the value adjustment board of the county, who shall acknowledge  
72 receipt thereof and promptly furnish a copy thereof to the  
73 property appraiser.

74 (c) The petition shall state the approximate time  
75 anticipated by the taxpayer to present and argue his or her  
76 petition before the board.

77 (d) The petition may be filed, as to valuation issues, at  
78 any time during the taxable year on or before the 25th day  
79 following the mailing of notice by the property appraiser as  
80 provided in subsection (1). With respect to an issue involving  
81 the denial of an exemption, an agricultural or high-water  
82 recharge classification application, an application for  
83 classification as historic property used for commercial or  
84 certain nonprofit purposes, or a deferral, the petition must be  
85 filed at any time during the taxable year on or before the 30th  
86 day following the mailing of the notice by the property  
87 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
88 or s. 196.193 or notice by the tax collector under s. 197.2425.

89 (e) A condominium association, cooperative association, or  
90 any homeowners' association as defined in s. 723.075, with  
91 approval of its board of administration or directors, may file  
92 with the value adjustment board a single joint petition on  
93 behalf of any association members who own parcels of property  
94 which the property appraiser determines are substantially  
95 similar with respect to location, proximity to amenities, number  
96 of rooms, living area, and condition. The condominium  
97 association, cooperative association, or homeowners' association



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98 as defined in s. 723.075 shall provide the unit owners with  
99 notice of its intent to petition the value adjustment board and  
100 shall provide at least 20 days for a unit owner to elect, in  
101 writing, that his or her unit not be included in the petition.

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

106 (g) The individual, agent, or legal entity that signs the  
107 petition becomes an agent of the taxpayer for the purpose of  
108 serving process to obtain personal jurisdiction over the  
109 taxpayer for the entire value adjustment board proceedings,  
110 including any appeals of a board decision by the property  
111 appraiser pursuant to s. 194.036.

112 Section 5. Subsection (2) of section 194.014, Florida  
113 Statutes, is amended to read:

114 194.014 Partial payment of ad valorem taxes; proceedings  
115 before value adjustment board.—

116 (2) If the value adjustment board determines that the  
117 petitioner owes ad valorem taxes in excess of the amount paid,  
118 the unpaid amount accrues interest at an annual percentage rate  
119 equal to the interest rate determined by the executive director  
120 of the Department of Revenue under s. 213.235 less 4 percentage  
121 points, beginning on ~~the rate of 12 percent per year from~~ the  
122 date the taxes became delinquent pursuant to s. 197.333 until  
123 the unpaid amount is paid. If the value adjustment board  
124 determines that a refund is due, the overpaid amount accrues  
125 interest at an annual percentage rate equal to the interest rate  
126 determined by the executive director of the Department of



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127 Revenue under s. 213.235 less 4 percentage points, beginning on  
128 the rate of 12 percent per year from the date the taxes became  
129 delinquent pursuant to s. 197.333 until a refund is paid.  
130 Interest does not accrue on amounts paid in excess of 100  
131 percent of the current taxes due as provided on the tax notice  
132 issued pursuant to s. 197.322.

133 Section 6. Section 194.015, Florida Statutes, is amended to  
134 read:

135 194.015 Value adjustment board. ~~There is hereby created~~ A  
136 value adjustment board is created for each county, which shall  
137 consist of two members of the governing body of the county as  
138 elected from the membership of the board of said governing body,  
139 one of whom shall be elected chairperson, and one member of the  
140 school board as elected from the membership of the school board,  
141 and two citizen members, one of whom shall be appointed by the  
142 governing body of the county and must own homestead property  
143 within the county and one of whom must be appointed by the  
144 school board and must own a business occupying commercial space  
145 located within the school district. A citizen member may not be  
146 a member or an employee of any taxing authority, and may not be  
147 a person who represents property owners in any administrative or  
148 judicial review of property taxes. The members of the board may  
149 be temporarily replaced by other members of the respective  
150 boards on appointment by their respective chairpersons. Any  
151 three members shall constitute a quorum of the board, except  
152 that each quorum must include at least one member of said  
153 governing board, at least one member of the school board, and at  
154 least one citizen member and no meeting of the board shall take  
155 place unless a quorum is present. Members of the board may



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156 receive such per diem compensation as is allowed by law for  
157 state employees if both bodies elect to allow such compensation.  
158 The clerk of the governing body of the county shall be the clerk  
159 of the value adjustment board. The board shall appoint private  
160 counsel who has practiced law for over 5 years and who shall  
161 receive such compensation as may be established by the board.  
162 The private counsel may not represent the property appraiser,  
163 the tax collector, any taxing authority, or any property owner  
164 in any administrative or judicial review of property taxes. A ~~No~~  
165 meeting of the board may not shall take place unless counsel to  
166 the board is present. Two-fifths of the expenses of the board  
167 shall be borne by the district school board and three-fifths by  
168 the district county commission. The district school board and  
169 the county commission may audit the expenses related to the  
170 value adjustment board process.

171 Section 7. Paragraph (a) of subsection (2) of section  
172 194.032, Florida Statutes, is amended to read:

173 194.032 Hearing purposes; timetable.-

174 (2) (a) The clerk of the governing body of the county shall  
175 prepare a schedule of appearances before the board based on  
176 petitions timely filed with him or her. The clerk shall notify  
177 each petitioner of the scheduled time of his or her appearance  
178 at least 25 calendar days before the day of the scheduled  
179 appearance. The notice must indicate whether the petition has  
180 been scheduled to be heard at a particular time or during a  
181 block of time. If the petition has been scheduled to be heard  
182 within a block of time, the beginning and ending of that block  
183 of time must be indicated on the notice; however, as provided in  
184 paragraph (b), a petitioner may not be required to wait for more



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185 than a reasonable time, not to exceed 2 hours, after the  
186 beginning of the block of time. If the petitioner checked the  
187 appropriate box on the petition form to request a copy of the  
188 property record card containing relevant information used in  
189 computing the current assessment, the property appraiser must  
190 provide the copy to the petitioner upon receipt of the petition  
191 from the clerk regardless of whether the petitioner initiates  
192 evidence exchange, unless the property record card is available  
193 online from the property appraiser, in which case the property  
194 appraiser must notify the petitioner that the property record  
195 card is available online. Upon receipt of the notice, the  
196 petitioner, for good cause, may reschedule the hearing no more  
197 than twice ~~a single time~~ by submitting to the clerk a written  
198 request to reschedule, at least 5 calendar days before the day  
199 of the originally scheduled hearing.

200 Section 8. Paragraph (a) of subsection (1) of section  
201 194.034, Florida Statutes, is amended to read:

202 194.034 Hearing procedures; rules.—

203 (1) (a) Petitioners before the board may be represented by a  
204 corporate representative of the taxpayer, an attorney who is a  
205 member of The Florida Bar, a real estate appraiser licensed  
206 under chapter 475, a real estate broker licensed under chapter  
207 475, or a certified public accountant licensed under chapter  
208 473, retained by the taxpayer, or an individual with power of  
209 attorney to act on behalf of the taxpayer who receives no  
210 compensation, ~~an attorney or agent~~ and such person may present  
211 testimony and other evidence. The property appraiser or his or  
212 her authorized representatives may be represented by an attorney  
213 in defending the property appraiser's assessment or opposing an





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214 exemption and may present testimony and other evidence. The  
215 property appraiser, each petitioner, and all witnesses shall be  
216 required, upon the request of either party, to testify under  
217 oath as administered by the chairperson of the board. Hearings  
218 shall be conducted in the manner prescribed by rules of the  
219 department, which rules shall include the right of cross-  
220 examination of any witness.

221 Section 9. Except as otherwise expressly provided in this  
222 act, this act shall take effect July 1, 2015.

223

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

225 And the title is amended as follows:

226 Delete everything before the enacting clause  
227 and insert:

228 A bill to be entitled  
229 An act relating to value adjustment boards; amending  
230 s. 192.0105, F.S.; conforming a provision to changes  
231 made by the act; amending s. 193.122, F.S.;  
232 establishing deadlines for value adjustment boards to  
233 hear petitions and issue the second tax roll  
234 certification; providing applicability; amending s.  
235 194.011, F.S.; specifying procedures for filing  
236 petitions to the value adjustment board; amending s.  
237 194.014, F.S.; revising the interest rate upon which  
238 unpaid and overpaid ad valorem taxes accrue; amending  
239 s. 194.015, F.S.; authorizing the district school  
240 board and county commission to audit certain expenses  
241 of the value adjustment board; amending s. 194.032,  
242 F.S.; requiring a property appraiser to notify a



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243 petitioner when property record cards are available  
244 online; requiring a petitioner to show good cause to  
245 reschedule a hearing related to an assessment;  
246 limiting a petitioner to rescheduling a hearing twice;  
247 amending s. 194.034, F.S.; revising the entities that  
248 may represent a taxpayer before the value adjustment  
249 board; providing effective dates.