



LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/16/2015	.	
	.	
	.	
	.	

The Committee on Appropriations (Flores) recommended the following:

Senate Amendment (with title amendment)

Delete lines 65 - 220
and insert:
were assessed. If the number of petitions filed increases by more than 10 percent over the prior year, the June 1 deadline is extended until December 1. Upon the value adjustment board's second ~~such~~ certification, the property appraiser shall recertify the tax rolls with all changes to the collector and shall provide public notice of the date and fact of



11 recertification pursuant to subsection (2).

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

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

16 194.011 Assessment notice; objections to assessments.—

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

19 Notwithstanding s. 195.022, a county officer may not refuse to
20 accept a form provided by the department for this purpose if the
21 taxpayer chooses to use it. A petition to the value adjustment
22 board must be signed by the taxpayer or accompanied by the
23 taxpayer's written authorization for representation by a person
24 specified in s. 194.034(1)(a). A written authorization is valid
25 for 1 tax year, and a new written authorization by the taxpayer
26 shall be required for each subsequent tax year. A petition shall
27 also describe the property by parcel number and shall be filed
28 as follows:

29 (a) The property appraiser shall have available and shall
30 distribute forms prescribed by the Department of Revenue on
31 which the petition shall be made. Such petition shall be sworn
32 to by the petitioner.

33 (b) The completed petition shall be filed with the clerk of
34 the value adjustment board of the county, who shall acknowledge
35 receipt thereof and promptly furnish a copy thereof to the
36 property appraiser.

37 (c) The petition shall state the approximate time
38 anticipated by the taxpayer to present and argue his or her
39 petition before the board.



40 (d) The petition may be filed, as to valuation issues, at
41 any time during the taxable year on or before the 25th day
42 following the mailing of notice by the property appraiser as
43 provided in subsection (1). With respect to an issue involving
44 the denial of an exemption, an agricultural or high-water
45 recharge classification application, an application for
46 classification as historic property used for commercial or
47 certain nonprofit purposes, or a deferral, the petition must be
48 filed at any time during the taxable year on or before the 30th
49 day following the mailing of the notice by the property
50 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
51 or s. 196.193 or notice by the tax collector under s. 197.2425.

52 (e) A condominium association, cooperative association, or
53 any homeowners' association as defined in s. 723.075, with
54 approval of its board of administration or directors, may file
55 with the value adjustment board a single joint petition on
56 behalf of any association members who own parcels of property
57 which the property appraiser determines are substantially
58 similar with respect to location, proximity to amenities, number
59 of rooms, living area, and condition. The condominium
60 association, cooperative association, or homeowners' association
61 as defined in s. 723.075 shall provide the unit owners with
62 notice of its intent to petition the value adjustment board and
63 shall provide at least 20 days for a unit owner to elect, in
64 writing, that his or her unit not be included in the petition.

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



840530

69 (g) The individual, agent, or legal entity that signs the
70 petition becomes an agent of the taxpayer for the purpose of
71 serving process to obtain personal jurisdiction over the
72 taxpayer for the entire value adjustment board proceedings,
73 including any appeals of a board decision by the property
74 appraiser pursuant to s. 194.036.

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

77 194.014 Partial payment of ad valorem taxes; proceedings
78 before value adjustment board.—

79 (2) If the value adjustment board or the property appraiser
80 determines that the petitioner owes ad valorem taxes in excess
81 of the amount paid, the unpaid amount accrues interest at an
82 annual percentage rate equal to the bank prime loan rate on July
83 1, or the first business day thereafter if July 1 is a Saturday,
84 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
85 year, beginning on ~~from~~ the date the taxes became delinquent
86 pursuant to s. 197.333 until the unpaid amount is paid. If the
87 value adjustment board or the property appraiser determines that
88 a refund is due, the overpaid amount accrues interest at an
89 annual percentage rate equal to the bank prime loan rate on July
90 1, or the first business day thereafter if July 1 is a Saturday,
91 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
92 year, beginning on ~~from~~ the date the taxes became delinquent
93 pursuant to s. 197.333 until a refund is paid. Interest does not
94 accrue on amounts paid in excess of 100 percent of the current
95 taxes due as provided on the tax notice issued pursuant to s.
96 197.322. As used in this subsection, the term "bank prime loan
97 rate" means the average predominant prime rate quoted by



98 commercial banks to large businesses as published by the Board
99 of Governors of the Federal Reserve System.

100 Section 6. Section 194.015, Florida Statutes, is amended to
101 read:

102 194.015 Value adjustment board. ~~There is hereby created~~ A
103 value adjustment board is created for each county, which shall
104 consist of two members of the governing body of the county as
105 elected from the membership of the board of said governing body,
106 one of whom shall be elected chairperson, and one member of the
107 school board as elected from the membership of the school board,
108 and two citizen members, one of whom shall be appointed by the
109 governing body of the county and must own homestead property
110 within the county and one of whom must be appointed by the
111 school board and must own a business occupying commercial space
112 located within the school district. A citizen member may not be
113 a member or an employee of any taxing authority, and may not be
114 a person who represents property owners in any administrative or
115 judicial review of property taxes. The members of the board may
116 be temporarily replaced by other members of the respective
117 boards on appointment by their respective chairpersons. Any
118 three members shall constitute a quorum of the board, except
119 that each quorum must include at least one member of said
120 governing board, at least one member of the school board, and at
121 least one citizen member and no meeting of the board shall take
122 place unless a quorum is present. Members of the board may
123 receive such per diem compensation as is allowed by law for
124 state employees if both bodies elect to allow such compensation.
125 The clerk of the governing body of the county shall be the clerk
126 of the value adjustment board. The board shall appoint private



840530

127 counsel who has practiced law for over 5 years and who shall
128 receive such compensation as may be established by the board.
129 The private counsel may not represent the property appraiser,
130 the tax collector, any taxing authority, or any property owner
131 in any administrative or judicial review of property taxes. ~~A No~~
132 meeting of the board may not ~~shall~~ take place unless counsel to
133 the board is present. Two-fifths of the expenses of the board
134 shall be borne by the district school board and three-fifths by
135 the district county commission. The district school board and
136 the county commission may audit the expenses related to the
137 value adjustment board process.

138 Section 7. Paragraph (a) of subsection (2) of section
139 194.032, Florida Statutes, is amended to read:

140 194.032 Hearing purposes; timetable.-

141 (2) (a) The clerk of the governing body of the county shall
142 prepare a schedule of appearances before the board based on
143 petitions timely filed with him or her. The clerk shall notify
144 each petitioner of the scheduled time of his or her appearance
145 at least 25 calendar days before the day of the scheduled
146 appearance. The notice must indicate whether the petition has
147 been scheduled to be heard at a particular time or during a
148 block of time. If the petition has been scheduled to be heard
149 within a block of time, the beginning and ending of that block
150 of time must be indicated on the notice; however, as provided in
151 paragraph (b), a petitioner may not be required to wait for more
152 than a reasonable time, not to exceed 2 hours, after the
153 beginning of the block of time. If the petitioner checked the
154 appropriate box on the petition form to request a copy of the
155 property record card containing relevant information used in



840530

156 computing the current assessment, the property appraiser must
157 provide the copy to the petitioner upon receipt of the petition
158 from the clerk regardless of whether the petitioner initiates
159 evidence exchange, unless the property record card is available
160 online from the property appraiser, in which case the property
161 appraiser must notify the petitioner that the property record
162 card is available online. ~~Upon receipt of the notice,~~ The
163 petitioner or the property appraiser may reschedule the hearing
164 a single time for good cause by submitting to the clerk a
165 written request to reschedule, at least 5 calendar days before
166 the day of the originally scheduled hearing. As used in this
167 paragraph, the term "good cause" means circumstances beyond the
168 control of the person seeking to reschedule the hearing which
169 reasonably prevent the party from having adequate representation
170 at the hearing. If the hearing is rescheduled by the petitioner,
171 the clerk shall notify the petitioner of the rescheduled date
172 and time for his or her appearance at least 15 calendar days
173 before the date of the rescheduled appearance.

174
175 ===== T I T L E A M E N D M E N T =====

176 And the title is amended as follows:

177 Delete lines 10 - 19

178 and insert:

179 194.014, F.S.; revising the entities authorized to
180 determine under certain circumstances that a
181 petitioner owes ad valorem taxes or is owed a refund
182 of overpaid taxes; revising the interest rate upon
183 which unpaid and overpaid ad valorem taxes accrue;
184 defining the term "bank prime loan rate"; amending s.



840530

185 194.015, F.S.; authorizing the district school board
186 and county commission to audit certain expenses of the
187 value adjustment board; amending s. 194.032, F.S.;
188 requiring a property appraiser to notify a petitioner
189 when property record cards are available online;
190 authorizing a property appraiser to reschedule a
191 hearing relating to an assessment; requiring a
192 petitioner and a property appraiser to show good cause
193 to reschedule such hearing; defining the term "good
194 cause"; requiring the clerk to provide certain notice
195 to a petitioner of a rescheduled hearing requested by
196 the petitioner;