

By Senator Flores

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1                   A bill to be entitled  
2       An act relating to value adjustment boards; amending  
3       s. 192.0105, F.S.; conforming provisions to changes  
4       made by the act; amending s. 193.122, F.S.;  
5       establishing deadlines for value adjustment boards to  
6       complete final tax roll certifications; amending s.  
7       194.011, F.S.; specifying procedures for filing  
8       petitions to the value adjustment board; amending s.  
9       194.014, F.S.; revising the interest rate upon which  
10      unpaid and overpaid ad valorem taxes accrue; amending  
11      s. 194.015, F.S.; authorizing the district school  
12      board and district county commission to audit certain  
13      expenses of the value adjustment board; amending s.  
14      194.032, F.S.; requiring a property appraiser to  
15      notify a petitioner when property record cards are  
16      available online; requiring a petitioner to show good  
17      cause to reschedule a hearing related to an  
18      assessment; requiring county commissioners to address  
19      issues concerning assessment rolls by a time certain;  
20      amending s. 194.034, F.S.; revising the entities that  
21      may represent a taxpayer before the value adjustment  
22      board; creating s. 194.038, F.S.; requiring counties,  
23      under certain circumstances, to notify the Department  
24      of Revenue of petitions contesting tax assessments;  
25      requiring the department to conduct reviews of value  
26      adjustment board proceedings under certain  
27      circumstances; providing review procedures; requiring  
28      the department to publish review results; requiring  
29      notification to the Legislature of publication of

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30 review data and findings; requiring the department to  
31 find a value adjustment board to be in violation of  
32 the law if certain criteria are met; authorizing a  
33 property appraiser to file suit under certain  
34 circumstances; requiring the department to adopt  
35 rules; amending s. 195.002, F.S.; providing that the  
36 department has administrative review powers over value  
37 adjustment boards; providing an effective date.

38  
39 Be It Enacted by the Legislature of the State of Florida:

40  
41 Section 1. Paragraph (f) of subsection (2) of section  
42 192.0105, Florida Statutes, is amended to read:

43 192.0105 Taxpayer rights.—There is created a Florida  
44 Taxpayer's Bill of Rights for property taxes and assessments to  
45 guarantee that the rights, privacy, and property of the  
46 taxpayers of this state are adequately safeguarded and protected  
47 during tax levy, assessment, collection, and enforcement  
48 processes administered under the revenue laws of this state. The  
49 Taxpayer's Bill of Rights compiles, in one document, brief but  
50 comprehensive statements that summarize the rights and  
51 obligations of the property appraisers, tax collectors, clerks  
52 of the court, local governing boards, the Department of Revenue,  
53 and taxpayers. Additional rights afforded to payors of taxes and  
54 assessments imposed under the revenue laws of this state are  
55 provided in s. 213.015. The rights afforded taxpayers to assure  
56 that their privacy and property are safeguarded and protected  
57 during tax levy, assessment, and collection are available only  
58 insofar as they are implemented in other parts of the Florida

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59 Statutes or rules of the Department of Revenue. The rights so  
60 guaranteed to state taxpayers in the Florida Statutes and the  
61 departmental rules include:

62 (2) THE RIGHT TO DUE PROCESS.—

63 (f) The right, in value adjustment board proceedings, to  
64 have all evidence presented and considered at a public hearing  
65 at the scheduled time, to be represented by a person specified  
66 in s. 194.034(1)(a) an attorney or agent, to have witnesses  
67 sworn and cross-examined, and to examine property appraisers or  
68 evaluators employed by the board who present testimony (see ss.  
69 194.034(1)(a) and (c) and (4), and 194.035(2)).

70 Section 2. Subsection (1) of section 193.122, Florida  
71 Statutes, is amended to read:

72 193.122 Certificates of value adjustment board and property  
73 appraiser; extensions on the assessment rolls.—

74 (1) The value adjustment board shall certify each  
75 assessment roll upon order of the board of county commissioners  
76 pursuant to s. 197.323, if applicable, and again after all  
77 hearings required by s. 194.032 have been held. These  
78 certificates shall be attached to each roll as required by the  
79 Department of Revenue. The value adjustment board must complete  
80 the certification and submit each final assessment roll to the  
81 property appraiser by June 1 following the tax roll year.

82 Section 3. Subsection (3) of section 194.011, Florida  
83 Statutes, is amended to read:

84 194.011 Assessment notice; objections to assessments.—

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

87 Notwithstanding s. 195.022, a county officer may not refuse to

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88 accept a form provided by the department for this purpose if the  
89 taxpayer chooses to use it. A petition to the value adjustment  
90 board must be signed by the taxpayer or be accompanied by the  
91 taxpayer's written authorization for representation by a person  
92 specified in s. 194.034(1)(a). A written authorization is valid  
93 for 1 tax year, and a new written authorization by the taxpayer  
94 shall be required for each subsequent tax year. A petition shall  
95 also describe the property by parcel number and shall be filed  
96 as follows:

97 (a) The property appraiser shall have available and shall  
98 distribute forms prescribed by the Department of Revenue on  
99 which the petition shall be made. Such petition shall be sworn  
100 to by the petitioner.

101 (b) The completed petition shall be filed with the clerk of  
102 the value adjustment board of the county, who shall acknowledge  
103 receipt thereof and promptly furnish a copy thereof to the  
104 property appraiser.

105 (c) The petition shall state the approximate time  
106 anticipated by the taxpayer to present and argue his or her  
107 petition before the board.

108 (d) The petition may be filed, as to valuation issues, at  
109 any time during the taxable year on or before the 25th day  
110 following the mailing of notice by the property appraiser as  
111 provided in subsection (1). With respect to an issue involving  
112 the denial of an exemption, an agricultural or high-water  
113 recharge classification application, an application for  
114 classification as historic property used for commercial or  
115 certain nonprofit purposes, or a deferral, the petition must be  
116 filed at any time during the taxable year on or before the 30th

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117 day following the mailing of the notice by the property  
118 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
119 or s. 196.193 or notice by the tax collector under s. 197.2425.

120 (e) A condominium association, cooperative association, or  
121 any homeowners' association as defined in s. 723.075, with  
122 approval of its board of administration or directors, may file  
123 with the value adjustment board a single joint petition on  
124 behalf of any association members who own parcels of property  
125 which the property appraiser determines are substantially  
126 similar with respect to location, proximity to amenities, number  
127 of rooms, living area, and condition. The condominium  
128 association, cooperative association, or homeowners' association  
129 as defined in s. 723.075 shall provide the unit owners with  
130 notice of its intent to petition the value adjustment board and  
131 shall provide at least 20 days for a unit owner to elect, in  
132 writing, that his or her unit not be included in the petition.

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

137 (g) The individual, agent, or legal entity that signs the  
138 petition becomes an agent of the taxpayer for the purpose of  
139 serving process to obtain personal jurisdiction over the  
140 taxpayer for the entire value adjustment board proceedings,  
141 including any appeals of a board decision by the property  
142 appraiser pursuant to s. 194.036.

143 Section 4. Subsection (2) of section 194.014, Florida  
144 Statutes, is amended to read:

145 194.014 Partial payment of ad valorem taxes; proceedings

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146 before value adjustment board.—

147 (2) If the value adjustment board determines that the  
148 petitioner owes ad valorem taxes in excess of the amount paid,  
149 the unpaid amount accrues interest at an annual percentage rate  
150 equal to the prime rate as published in the Wall Street Journal  
151 on July 1 of the tax roll ~~the rate of 12 percent per year,~~  
152 beginning on ~~from~~ the date the taxes became delinquent pursuant  
153 to s. 197.333 until the unpaid amount is paid. If the value  
154 adjustment board determines that a refund is due, the overpaid  
155 amount accrues interest at an annual percentage rate equal to  
156 the prime rate as published in the Wall Street Journal on July 1  
157 of the tax roll ~~the rate of 12 percent per year,~~ beginning on  
158 ~~from~~ the date the taxes became delinquent pursuant to s. 197.333  
159 until a refund is paid. Interest does not accrue on amounts paid  
160 in excess of 100 percent of the current taxes due as provided on  
161 the tax notice issued pursuant to s. 197.322.

162 Section 5. Section 194.015, Florida Statutes, is amended to  
163 read:

164 194.015 Value adjustment board.—There is hereby created a  
165 value adjustment board for each county, which shall consist of  
166 two members of the governing body of the county as elected from  
167 the membership of the board of said governing body, one of whom  
168 shall be elected chairperson, and one member of the school board  
169 as elected from the membership of the school board, and two  
170 citizen members, one of whom shall be appointed by the governing  
171 body of the county and must own homestead property within the  
172 county and one of whom must be appointed by the school board and  
173 must own a business occupying commercial space located within  
174 the school district. A citizen member may not be a member or an

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175 employee of any taxing authority, and may not be a person who  
176 represents property owners in any administrative or judicial  
177 review of property taxes. The members of the board may be  
178 temporarily replaced by other members of the respective boards  
179 on appointment by their respective chairpersons. Any three  
180 members shall constitute a quorum of the board, except that each  
181 quorum must include at least one member of said governing board,  
182 at least one member of the school board, and at least one  
183 citizen member and no meeting of the board shall take place  
184 unless a quorum is present. Members of the board may receive  
185 such per diem compensation as is allowed by law for state  
186 employees if both bodies elect to allow such compensation. The  
187 clerk of the governing body of the county shall be the clerk of  
188 the value adjustment board. The board shall appoint private  
189 counsel who has practiced law for over 5 years and who shall  
190 receive such compensation as may be established by the board.  
191 The private counsel may not represent the property appraiser,  
192 the tax collector, any taxing authority, or any property owner  
193 in any administrative or judicial review of property taxes. No  
194 meeting of the board shall take place unless counsel to the  
195 board is present. Two-fifths of the expenses of the board shall  
196 be borne by the district school board and three-fifths by the  
197 district county commission. The district school board and  
198 district county commission may audit the expenses related to the  
199 value adjustment board process.

200 Section 6. Paragraph (a) of subsection (2) of section  
201 194.032, Florida Statutes, is amended, and subsection (4) is  
202 added to that section, to read:

203 194.032 Hearing purposes; timetable.-

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204 (2) (a) The clerk of the governing body of the county shall  
205 prepare a schedule of appearances before the board based on  
206 petitions timely filed with him or her. The clerk shall notify  
207 each petitioner of the scheduled time of his or her appearance  
208 at least 25 calendar days before the day of the scheduled  
209 appearance. The notice must indicate whether the petition has  
210 been scheduled to be heard at a particular time or during a  
211 block of time. If the petition has been scheduled to be heard  
212 within a block of time, the beginning and ending of that block  
213 of time must be indicated on the notice; however, as provided in  
214 paragraph (b), a petitioner may not be required to wait for more  
215 than a reasonable time, not to exceed 2 hours, after the  
216 beginning of the block of time. If the petitioner checked the  
217 appropriate box on the petition form to request a copy of the  
218 property record card containing relevant information used in  
219 computing the current assessment, the property appraiser must  
220 provide the copy to the petitioner upon receipt of the petition  
221 from the clerk regardless of whether the petitioner initiates  
222 evidence exchange, unless the property record card is available  
223 online from the property appraiser, in which case the property  
224 appraiser must notify the petitioner that the property record  
225 card is available online. Upon receipt of the notice, the  
226 petitioner, for good cause, may reschedule the hearing a single  
227 time by submitting to the clerk a written request to reschedule,  
228 at least 5 calendar days before the day of the originally  
229 scheduled hearing.

230 (4) Unless the board of county commissioners extends the  
231 assessment roll as set forth in s. 197.323, the board must hear  
232 all petitions, complaints, appeals, and disputes and must submit



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233 the certified assessment roll as required under s. 193.122 to  
234 the property appraiser by June 1 annually.

235 Section 7. Paragraph (a) of subsection (1) of section  
236 194.034, Florida Statutes, is amended to read:

237 194.034 Hearing procedures; rules.—

238 (1) (a) Petitioners before the board may be represented by a  
239 corporate representative of the taxpayer, an attorney, a  
240 licensed property appraiser, a licensed realtor, a certified  
241 public accountant, or a certified tax specialist retained by the  
242 taxpayer ~~an attorney or agent~~ and may present testimony and  
243 other evidence. The property appraiser or his or her authorized  
244 representatives may be represented by an attorney in defending  
245 the property appraiser's assessment or opposing an exemption and  
246 may present testimony and other evidence. The property  
247 appraiser, each petitioner, and all witnesses shall be required,  
248 upon the request of either party, to testify under oath as  
249 administered by the chairperson of the board. Hearings shall be  
250 conducted in the manner prescribed by rules of the department,  
251 which rules shall include the right of cross-examination of any  
252 witness.

253 Section 8. Section 194.038, Florida Statutes, is created to  
254 read:

255 194.038 Review of value adjustment board proceedings.—

256 (1) A county that receives 10,000 or more petitions  
257 objecting to assessments under s. 194.011 in any one tax year,  
258 must notify the department. After notification, the department  
259 may conduct a review of the value adjustment board proceedings  
260 as follows:

261 (a) The department shall determine whether the values

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262 derived by the board comply with s. 193.011 and professionally  
263 accepted appraisal practices. A verbatim copy of the proceedings  
264 must be submitted to the department in the manner and form  
265 prescribed by the department following the final tax roll  
266 certification pursuant to s. 193.122.

267 (b) The department shall statistically sample petitions  
268 heard by the value adjustment board requesting a change in the  
269 assessment for each classification of property set forth in s.  
270 194.037(2).

271 (c) The department shall adhere to all the standards to  
272 which the value adjustment boards are required to adhere.

273 (d) The department and the value adjustment board shall  
274 cooperate in conducting these reviews, and each shall make  
275 available to the other all matters and records bearing on the  
276 reviews. The value adjustment board must provide the data  
277 requested by the department, including documentary evidence  
278 presented during the proceedings and written decisions rendered.

279 (2) The department shall complete its review no later than  
280 9 months after the department receives notification from the  
281 county pursuant to subsection (1). The department shall publish  
282 the results of each review on the department's website and shall  
283 include the following with regard to every parcel for which a  
284 petition was filed:

285 (a) The name of the owner.

286 (b) The address of the property.

287 (c) The identification number of the property as used by  
288 the value adjustment board clerk, such as the parcel  
289 identification number, strap number, alternate key number, or  
290 other number.

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291 (d) The name of the special magistrate who heard the  
292 petition, if applicable.

293 (e) The initial just value derived by the property  
294 appraiser.

295 (f) Any change made by the value adjustment board that  
296 increased or decreased the just value of the parcel.

297 (3) Upon publication of the data and findings, the  
298 department shall notify the committees of the Senate and of the  
299 House of Representatives having oversight responsibility for  
300 taxation, the appropriate value adjustment board, the property  
301 appraiser, and the county commission chair or corresponding  
302 official under a consolidated charter. Copies of the data and  
303 findings shall be provided upon request.

304 (4) The department shall find the value adjustment board to  
305 be in continuous violation of the intent of the law if the  
306 department, in its review, determines that less than 90 percent  
307 of the petitions randomly sampled comply with the criteria in s.  
308 193.011 and professionally accepted appraisal practices. A  
309 property appraiser may file suit in circuit court against the  
310 value adjustment board pursuant to s. 194.036(1)(c).

311 (5) The department shall adopt rules to administer this  
312 section.

313 Section 9. Subsection (1) of section 195.002, Florida  
314 Statutes, is amended to read:

315 195.002 Supervision by Department of Revenue.—

316 (1) The Department of Revenue shall have general  
317 supervision of:

318 (a) The assessment and valuation of property so that all  
319 property will be placed on the tax rolls and shall be valued

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320 according to its just valuation, as required by the  
321 constitution.

322 (b) Administrative review of value adjustment boards.

323 (c) ~~It shall also have supervision over~~ Tax collection and  
324 all other aspects of the administration of such taxes.

325

326 The supervision of the department shall consist primarily of  
327 aiding and assisting county officers and value adjustment boards  
328 in the assessing, reviewing, and collection functions, with  
329 particular emphasis on the more technical aspects. In this  
330 regard, the department shall conduct schools to upgrade  
331 assessment skills of both state and local assessment personnel.

332 Section 10. This act shall take effect July 1, 2015.