

By the Committee on Finance and Tax; and Senator Flores

593-03125-15

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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 a provision to changes  
4 made by the act; amending s. 193.122, F.S.;  
5 establishing deadlines for value adjustment boards to  
6 hear petitions and issue the second tax roll  
7 certification; providing applicability; amending s.  
8 194.011, F.S.; specifying procedures for filing  
9 petitions to the value adjustment board; amending s.  
10 194.014, F.S.; revising the interest rate upon which  
11 unpaid and overpaid ad valorem taxes accrue; amending  
12 s. 194.015, F.S.; authorizing the district school  
13 board and county commission to audit certain expenses  
14 of the value adjustment board; amending s. 194.032,  
15 F.S.; requiring a property appraiser to notify a  
16 petitioner when property record cards are available  
17 online; requiring a petitioner to show good cause to  
18 reschedule a hearing related to an assessment;  
19 limiting a petitioner to rescheduling a hearing twice;  
20 amending s. 194.034, F.S.; revising the entities that  
21 may represent a taxpayer before the value adjustment  
22 board; providing effective dates.

23  
24 Be It Enacted by the Legislature of the State of Florida:

25  
26 Section 1. Paragraph (f) of subsection (2) of section  
27 192.0105, Florida Statutes, is amended to read:

28 192.0105 Taxpayer rights.—There is created a Florida  
29 Taxpayer's Bill of Rights for property taxes and assessments to

593-03125-15

2015972c1

30 guarantee that the rights, privacy, and property of the  
31 taxpayers of this state are adequately safeguarded and protected  
32 during tax levy, assessment, collection, and enforcement  
33 processes administered under the revenue laws of this state. The  
34 Taxpayer's Bill of Rights compiles, in one document, brief but  
35 comprehensive statements that summarize the rights and  
36 obligations of the property appraisers, tax collectors, clerks  
37 of the court, local governing boards, the Department of Revenue,  
38 and taxpayers. Additional rights afforded to payors of taxes and  
39 assessments imposed under the revenue laws of this state are  
40 provided in s. 213.015. The rights afforded taxpayers to assure  
41 that their privacy and property are safeguarded and protected  
42 during tax levy, assessment, and collection are available only  
43 insofar as they are implemented in other parts of the Florida  
44 Statutes or rules of the Department of Revenue. The rights so  
45 guaranteed to state taxpayers in the Florida Statutes and the  
46 departmental rules include:

47 (2) THE RIGHT TO DUE PROCESS.—

48 (f) The right, in value adjustment board proceedings, to  
49 have all evidence presented and considered at a public hearing  
50 at the scheduled time, to be represented by a person specified  
51 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses  
52 sworn and cross-examined, and to examine property appraisers or  
53 evaluators employed by the board who present testimony (see ss.  
54 194.034(1)(a) and (c) and (4), and 194.035(2)).

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

57 193.122 Certificates of value adjustment board and property  
58 appraiser; extensions on the assessment rolls.—

593-03125-15

2015972c1

59 (3) When the tax rolls have been extended pursuant to s.  
60 197.323, the second certification of the value adjustment board  
61 shall reflect all changes made by the board together with any  
62 adjustments or changes made by the property appraiser. The value  
63 adjustment board must hear all petitions and issue its second  
64 certification by June 1 following the year in which the taxes  
65 were assessed. Upon the value adjustment board's second ~~such~~  
66 certification, the property appraiser shall recertify the tax  
67 rolls with all changes to the collector and shall provide public  
68 notice of the date and fact of recertification pursuant to  
69 subsection (2).

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

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

74 194.011 Assessment notice; objections to assessments.—

75 (3) A petition to the value adjustment board must be in  
76 substantially the form prescribed by the department.  
77 Notwithstanding s. 195.022, a county officer may not refuse to  
78 accept a form provided by the department for this purpose if the  
79 taxpayer chooses to use it. A petition to the value adjustment  
80 board must be signed by the taxpayer or accompanied by the  
81 taxpayer's written authorization for representation by a person  
82 specified in s. 194.034(1)(a). A written authorization is valid  
83 for 1 tax year, and a new written authorization by the taxpayer  
84 shall be required for each subsequent tax year. A petition shall  
85 also describe the property by parcel number and shall be filed  
86 as follows:

87 (a) The property appraiser shall have available and shall

593-03125-15

2015972c1

88 distribute forms prescribed by the Department of Revenue on  
89 which the petition shall be made. Such petition shall be sworn  
90 to by the petitioner.

91 (b) The completed petition shall be filed with the clerk of  
92 the value adjustment board of the county, who shall acknowledge  
93 receipt thereof and promptly furnish a copy thereof to the  
94 property appraiser.

95 (c) The petition shall state the approximate time  
96 anticipated by the taxpayer to present and argue his or her  
97 petition before the board.

98 (d) The petition may be filed, as to valuation issues, at  
99 any time during the taxable year on or before the 25th day  
100 following the mailing of notice by the property appraiser as  
101 provided in subsection (1). With respect to an issue involving  
102 the denial of an exemption, an agricultural or high-water  
103 recharge classification application, an application for  
104 classification as historic property used for commercial or  
105 certain nonprofit purposes, or a deferral, the petition must be  
106 filed at any time during the taxable year on or before the 30th  
107 day following the mailing of the notice by the property  
108 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
109 or s. 196.193 or notice by the tax collector under s. 197.2425.

110 (e) A condominium association, cooperative association, or  
111 any homeowners' association as defined in s. 723.075, with  
112 approval of its board of administration or directors, may file  
113 with the value adjustment board a single joint petition on  
114 behalf of any association members who own parcels of property  
115 which the property appraiser determines are substantially  
116 similar with respect to location, proximity to amenities, number

593-03125-15

2015972c1

117 of rooms, living area, and condition. The condominium  
118 association, cooperative association, or homeowners' association  
119 as defined in s. 723.075 shall provide the unit owners with  
120 notice of its intent to petition the value adjustment board and  
121 shall provide at least 20 days for a unit owner to elect, in  
122 writing, that his or her unit not be included in the petition.

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

127 (g) The individual, agent, or legal entity that signs the  
128 petition becomes an agent of the taxpayer for the purpose of  
129 serving process to obtain personal jurisdiction over the  
130 taxpayer for the entire value adjustment board proceedings,  
131 including any appeals of a board decision by the property  
132 appraiser pursuant to s. 194.036.

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

135 194.014 Partial payment of ad valorem taxes; proceedings  
136 before value adjustment board.—

137 (2) If the value adjustment board determines that the  
138 petitioner owes ad valorem taxes in excess of the amount paid,  
139 the unpaid amount accrues interest at an annual percentage rate  
140 equal to the interest rate determined by the executive director  
141 of the Department of Revenue under s. 213.235 less 4 percentage  
142 points, beginning on ~~the rate of 12 percent per year from the~~  
143 date the taxes became delinquent pursuant to s. 197.333 until  
144 the unpaid amount is paid. If the value adjustment board  
145 determines that a refund is due, the overpaid amount accrues

593-03125-15

2015972c1

146 interest at an annual percentage rate equal to the interest rate  
147 determined by the executive director of the Department of  
148 Revenue under s. 213.235 less 4 percentage points, beginning on  
149 ~~the rate of 12 percent per year from~~ the date the taxes became  
150 delinquent pursuant to s. 197.333 until a refund is paid.  
151 Interest does not accrue on amounts paid in excess of 100  
152 percent of the current taxes due as provided on the tax notice  
153 issued pursuant to s. 197.322.

154 Section 6. Section 194.015, Florida Statutes, is amended to  
155 read:

156 194.015 Value adjustment board. ~~There is hereby created~~ A  
157 value adjustment board is created for each county, which shall  
158 consist of two members of the governing body of the county as  
159 elected from the membership of the board of said governing body,  
160 one of whom shall be elected chairperson, and one member of the  
161 school board as elected from the membership of the school board,  
162 and two citizen members, one of whom shall be appointed by the  
163 governing body of the county and must own homestead property  
164 within the county and one of whom must be appointed by the  
165 school board and must own a business occupying commercial space  
166 located within the school district. A citizen member may not be  
167 a member or an employee of any taxing authority, and may not be  
168 a person who represents property owners in any administrative or  
169 judicial review of property taxes. The members of the board may  
170 be temporarily replaced by other members of the respective  
171 boards on appointment by their respective chairpersons. Any  
172 three members shall constitute a quorum of the board, except  
173 that each quorum must include at least one member of said  
174 governing board, at least one member of the school board, and at

593-03125-15

2015972c1

175 least one citizen member and no meeting of the board shall take  
176 place unless a quorum is present. Members of the board may  
177 receive such per diem compensation as is allowed by law for  
178 state employees if both bodies elect to allow such compensation.  
179 The clerk of the governing body of the county shall be the clerk  
180 of the value adjustment board. The board shall appoint private  
181 counsel who has practiced law for over 5 years and who shall  
182 receive such compensation as may be established by the board.  
183 The private counsel may not represent the property appraiser,  
184 the tax collector, any taxing authority, or any property owner  
185 in any administrative or judicial review of property taxes. A ~~No~~  
186 meeting of the board may not shall take place unless counsel to  
187 the board is present. Two-fifths of the expenses of the board  
188 shall be borne by the district school board and three-fifths by  
189 the district county commission. The district school board and  
190 the county commission may audit the expenses related to the  
191 value adjustment board process.

192 Section 7. Paragraph (a) of subsection (2) of section  
193 194.032, Florida Statutes, is amended to read:

194 194.032 Hearing purposes; timetable.—

195 (2) (a) The clerk of the governing body of the county shall  
196 prepare a schedule of appearances before the board based on  
197 petitions timely filed with him or her. The clerk shall notify  
198 each petitioner of the scheduled time of his or her appearance  
199 at least 25 calendar days before the day of the scheduled  
200 appearance. The notice must indicate whether the petition has  
201 been scheduled to be heard at a particular time or during a  
202 block of time. If the petition has been scheduled to be heard  
203 within a block of time, the beginning and ending of that block

593-03125-15

2015972c1

204 of time must be indicated on the notice; however, as provided in  
205 paragraph (b), a petitioner may not be required to wait for more  
206 than a reasonable time, not to exceed 2 hours, after the  
207 beginning of the block of time. If the petitioner checked the  
208 appropriate box on the petition form to request a copy of the  
209 property record card containing relevant information used in  
210 computing the current assessment, the property appraiser must  
211 provide the copy to the petitioner upon receipt of the petition  
212 from the clerk regardless of whether the petitioner initiates  
213 evidence exchange, unless the property record card is available  
214 online from the property appraiser, in which case the property  
215 appraiser must notify the petitioner that the property record  
216 card is available online. Upon receipt of the notice, the  
217 petitioner, for good cause, may reschedule the hearing no more  
218 than twice ~~a single time~~ by submitting to the clerk a written  
219 request to reschedule, at least 5 calendar days before the day  
220 of the originally scheduled hearing.

221 Section 8. Paragraph (a) of subsection (1) of section  
222 194.034, Florida Statutes, is amended to read:

223 194.034 Hearing procedures; rules.—

224 (1) (a) Petitioners before the board may be represented by a  
225 corporate representative of the taxpayer, an attorney who is a  
226 member of The Florida Bar, a real estate appraiser licensed  
227 under chapter 475, a real estate broker licensed under chapter  
228 475, or a certified public accountant licensed under chapter  
229 473, retained by the taxpayer, or an individual with power of  
230 attorney to act on behalf of the taxpayer who receives no  
231 compensation, ~~an attorney or agent~~ and such person may present  
232 testimony and other evidence. The property appraiser or his or



593-03125-15

2015972c1

233 her authorized representatives may be represented by an attorney  
234 in defending the property appraiser's assessment or opposing an  
235 exemption and may present testimony and other evidence. The  
236 property appraiser, each petitioner, and all witnesses shall be  
237 required, upon the request of either party, to testify under  
238 oath as administered by the chairperson of the board. Hearings  
239 shall be conducted in the manner prescribed by rules of the  
240 department, which rules shall include the right of cross-  
241 examination of any witness.

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