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1  
2 An act relating to ad valorem taxation; amending s.  
3 192.0105, F.S.; conforming provisions to changes made  
4 by the act; amending s. 193.073, F.S.; revising  
5 procedures for the revision of an erroneous or  
6 incomplete personal property tax return; amending s.  
7 193.122, F.S.; specifying deadlines for value  
8 adjustment boards to complete certain hearings and  
9 final assessment roll certifications; providing  
10 exceptions; providing applicability; amending ss.  
11 193.155, 193.1554, and 193.1555, F.S.; requiring a  
12 property appraiser to serve a notice of intent to  
13 record a notice of tax lien under certain  
14 circumstances; requiring certain taxpayers to be given  
15 a specified timeframe to pay taxes, penalties, and  
16 interest to avoid the filing of a lien; prohibiting  
17 the assessment of penalties and interest under certain  
18 circumstances; amending s. 194.011, F.S.; revising the  
19 procedures for filing petitions to the value  
20 adjustment board; providing applicability as to the  
21 confidentiality of certain taxpayer information;  
22 amending s. 194.014, F.S.; revising the entities  
23 authorized to determine under certain circumstances  
24 that a petitioner owes ad valorem taxes or is owed a  
25 refund of overpaid taxes; revising the rate at which  
26 interest accrues on unpaid and overpaid ad valorem



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27 | taxes; defining the term "bank prime loan rate";  
28 | amending s. 194.032, F.S.; revising the purposes for  
29 | which a value adjustment board may meet; revising  
30 | requirements for the provision of property record  
31 | cards to a petitioner for certain hearings; requiring  
32 | the petitioner or property appraiser to show good  
33 | cause to reschedule a hearing related to an  
34 | assessment; defining the term "good cause"; amending  
35 | s. 194.034, F.S.; revising requirements for an entity  
36 | that may represent a taxpayer before the value  
37 | adjustment board; requiring the Department of Revenue  
38 | to adopt certain forms; prohibiting a taxpayer from  
39 | contesting an assessment unless the return was timely  
40 | filed; defining the term "timely filed"; revising  
41 | provisions relating to findings of fact; amending s.  
42 | 194.035, F.S.; specifying that certain petitions must  
43 | be heard by a special magistrate; prohibiting  
44 | consideration of assessment reductions recommended in  
45 | previous hearings by special magistrates when  
46 | appointing or when scheduling a special magistrate;  
47 | amending s. 197.3632, F.S.; extending the dates for  
48 | certain counties to adopt or certify non-ad valorem  
49 | assessment rolls; reenacting and amending s.  
50 | 1011.62(4)(e), F.S.; revising the time period for  
51 | requirements and calculations applicable to the levy  
52 | and adjustment of the Prior Period Funding Adjustment



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53 Millage before and after certification of the  
54 district's final taxable value; repealing certain  
55 provisions of a rule adopted by the Department of  
56 Revenue; providing a finding of important state  
57 interest; providing effective dates.

58  
59 Be It Enacted by the Legislature of the State of Florida:  
60

61 Section 1. Paragraph (f) of subsection (2) of section  
62 192.0105, Florida Statutes, is amended to read:

63 192.0105 Taxpayer rights.—There is created a Florida  
64 Taxpayer's Bill of Rights for property taxes and assessments to  
65 guarantee that the rights, privacy, and property of the  
66 taxpayers of this state are adequately safeguarded and protected  
67 during tax levy, assessment, collection, and enforcement  
68 processes administered under the revenue laws of this state. The  
69 Taxpayer's Bill of Rights compiles, in one document, brief but  
70 comprehensive statements that summarize the rights and  
71 obligations of the property appraisers, tax collectors, clerks  
72 of the court, local governing boards, the Department of Revenue,  
73 and taxpayers. Additional rights afforded to payors of taxes and  
74 assessments imposed under the revenue laws of this state are  
75 provided in s. 213.015. The rights afforded taxpayers to assure  
76 that their privacy and property are safeguarded and protected  
77 during tax levy, assessment, and collection are available only  
78 insofar as they are implemented in other parts of the Florida



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79 Statutes or rules of the Department of Revenue. The rights so  
 80 guaranteed to state taxpayers in the Florida Statutes and the  
 81 departmental rules include:

82 (2) THE RIGHT TO DUE PROCESS.—

83 (f) The right, in value adjustment board proceedings, to  
 84 have all evidence presented and considered at a public hearing  
 85 at the scheduled time, to be represented by a person specified  
 86 in s. 194.034(1)(a), (b), or (c) ~~an attorney or agent~~, to have  
 87 witnesses sworn and cross-examined, and to examine property  
 88 appraisers or evaluators employed by the board who present  
 89 testimony (see ss. 194.034(1)(d) ~~194.034(1)(a) and (c)~~ and (4),  
 90 and 194.035(2)).

91 Section 2. Subsection (1) of section 193.073, Florida  
 92 Statutes, is amended to read:

93 193.073 Erroneous returns; estimate of assessment when no  
 94 return filed.—

95 (1) (a) Upon discovery that an erroneous or incomplete  
 96 statement of personal property has been filed by a taxpayer or  
 97 that all the property of a taxpayer has not been returned for  
 98 taxation, the property appraiser shall mail a notice informing  
 99 the taxpayer that an erroneous or incomplete statement of  
 100 personal property has been filed. Such notice shall be mailed at  
 101 any time before the mailing of the notice required in s.  
 102 200.069. The taxpayer has 30 days after the date the notice is  
 103 mailed to provide the property appraiser with a complete return  
 104 listing all property for taxation. ~~proceed as follows:~~



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105        ~~(b)(a)~~ If the property is personal property and is  
106 discovered before April 1, the property appraiser shall make an  
107 assessment in triplicate. After attaching the affidavit and  
108 warrant required by law, the property appraiser shall dispose of  
109 the additional assessment roll in the same manner as provided by  
110 law.

111        ~~(c)(b)~~ If the property is personal property and is  
112 discovered on or after April 1, or is real property discovered  
113 at any time, the property shall be added to the assessment roll  
114 then in preparation.

115        Section 3. Subsection (1) of section 193.122, Florida  
116 Statutes, is amended to read:

117        193.122 Certificates of value adjustment board and  
118 property appraiser; extensions on the assessment rolls.—

119        (1) The value adjustment board shall certify each  
120 assessment roll upon order of the board of county commissioners  
121 pursuant to s. 197.323, if applicable, and again after all  
122 hearings required by s. 194.032 have been held. These  
123 certificates shall be attached to each roll as required by the  
124 Department of Revenue. Notwithstanding an extension of the roll  
125 by the board of county commissioners pursuant to s. 197.323, the  
126 value adjustment board must complete all hearings required by s.  
127 194.032 and certify the assessment roll to the property  
128 appraiser by June 1 following the assessment year. The June 1  
129 requirement shall be extended until December 1 in each year in  
130 which the number of petitions filed increased by more than 10



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131 percent over the previous year.

132 Section 4. The amendments made by this act to s. 193.122,  
133 Florida Statutes, first apply beginning with the 2018 tax roll.

134 Section 5. Subsection (10) of section 193.155, Florida  
135 Statutes, is amended to read:

136 193.155 Homestead assessments.—Homestead property shall be  
137 assessed at just value as of January 1, 1994. Property receiving  
138 the homestead exemption after January 1, 1994, shall be assessed  
139 at just value as of January 1 of the year in which the property  
140 receives the exemption unless the provisions of subsection (8)  
141 apply.

142 (10) If the property appraiser determines that for any  
143 year or years within the prior 10 years a person who was not  
144 entitled to the homestead property assessment limitation granted  
145 under this section was granted the homestead property assessment  
146 limitation, the property appraiser making such determination  
147 shall serve upon the owner a notice of intent to record in the  
148 public records of the county a notice of tax lien against any  
149 property owned by that person in the county, and such property  
150 must be identified in the notice of tax lien. Such property that  
151 is situated in this state is subject to the unpaid taxes, plus a  
152 penalty of 50 percent of the unpaid taxes for each year and 15  
153 percent interest per annum. However, when a person entitled to  
154 exemption pursuant to s. 196.031 inadvertently receives the  
155 limitation pursuant to this section following a change of  
156 ownership, the assessment of such property must be corrected as



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157 provided in paragraph (9) (a), and the person need not pay the  
158 unpaid taxes, penalties, or interest. Before a lien may be  
159 filed, the person or entity so notified must be given 30 days to  
160 pay the taxes and any applicable penalties and interest. If the  
161 property appraiser improperly grants the property assessment  
162 limitation as a result of a clerical mistake or an omission, the  
163 person or entity improperly receiving the property assessment  
164 limitation may not be assessed a penalty or interest.

165 Section 6. Subsection (10) of section 193.1554, Florida  
166 Statutes, is amended to read:

167 193.1554 Assessment of nonhomestead residential property.—

168 (10) If the property appraiser determines that for any  
169 year or years within the prior 10 years a person or entity who  
170 was not entitled to the property assessment limitation granted  
171 under this section was granted the property assessment  
172 limitation, the property appraiser making such determination  
173 shall serve upon the owner a notice of intent to record in the  
174 public records of the county a notice of tax lien against any  
175 property owned by that person or entity in the county, and such  
176 property must be identified in the notice of tax lien. Such  
177 property that is situated in this state is subject to the unpaid  
178 taxes, plus a penalty of 50 percent of the unpaid taxes for each  
179 year and 15 percent interest per annum. Before a lien may be  
180 filed, the person or entity so notified must be given 30 days to  
181 pay the taxes and any applicable penalties and interest. If the  
182 property appraiser improperly grants the property assessment



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183 limitation as a result of a clerical mistake or an omission, the  
 184 person or entity improperly receiving the property assessment  
 185 limitation may not be assessed a penalty or interest.

186 Section 7. Subsection (10) of section 193.1555, Florida  
 187 Statutes, is amended to read:

188 193.1555 Assessment of certain residential and  
 189 nonresidential real property.—

190 (10) If the property appraiser determines that for any  
 191 year or years within the prior 10 years a person or entity who  
 192 was not entitled to the property assessment limitation granted  
 193 under this section was granted the property assessment  
 194 limitation, the property appraiser making such determination  
 195 shall serve upon the owner a notice of intent to record in the  
 196 public records of the county a notice of tax lien against any  
 197 property owned by that person or entity in the county, and such  
 198 property must be identified in the notice of tax lien. Such  
 199 property that is situated in this state is subject to the unpaid  
 200 taxes, plus a penalty of 50 percent of the unpaid taxes for each  
 201 year and 15 percent interest per annum. Before a lien may be  
 202 filed, the person or entity so notified must be given 30 days to  
 203 pay the taxes and any applicable penalties and interest. If the  
 204 property appraiser improperly grants the property assessment  
 205 limitation as a result of a clerical mistake or an omission, the  
 206 person or entity improperly receiving the property assessment  
 207 limitation may not be assessed a penalty or interest.

208 Section 8. Subsection (3) of section 194.011, Florida





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209 Statutes, is amended to read:

210 194.011 Assessment notice; objections to assessments.—

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

213 Notwithstanding s. 195.022, a county officer may not refuse to  
214 accept a form provided by the department for this purpose if the  
215 taxpayer chooses to use it. A petition to the value adjustment  
216 board must be signed by the taxpayer or be accompanied at the  
217 time of filing by the taxpayer's written authorization or power  
218 of attorney, unless the person filing the petition is listed in  
219 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a  
220 petition with a value adjustment board without the taxpayer's  
221 signature or written authorization by certifying under penalty  
222 of perjury that he or she has authorization to file the petition  
223 on behalf of the taxpayer. If a taxpayer notifies the value  
224 adjustment board that a petition has been filed for the  
225 taxpayer's property without his or her consent, the value  
226 adjustment board may require the person filing the petition to  
227 provide written authorization from the taxpayer authorizing the  
228 person to proceed with the appeal before a hearing is held. If  
229 the value adjustment board finds that a person listed in s.  
230 194.034(1) (a) willfully and knowingly filed a petition that was  
231 not authorized by the taxpayer, the value adjustment board shall  
232 require such person to provide the taxpayer's written  
233 authorization for representation to the value adjustment board  
234 clerk before any petition filed by that person is heard, for 1



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235 year after imposition of such requirement by the value  
 236 adjustment board. A power of attorney or written authorization  
 237 is valid for 1 assessment year, and a new power of attorney or  
 238 written authorization by the taxpayer is required for each  
 239 subsequent assessment year. A petition shall also describe the  
 240 property by parcel number and shall be filed as follows:

241 (a) The clerk of the value adjustment board and the  
 242 property appraiser shall have available and shall distribute  
 243 forms prescribed by the Department of Revenue on which the  
 244 petition shall be made. Such petition shall be sworn to by the  
 245 petitioner.

246 (b) The completed petition shall be filed with the clerk  
 247 of the value adjustment board of the county, who shall  
 248 acknowledge receipt thereof and promptly furnish a copy thereof  
 249 to the property appraiser.

250 (c) The petition shall state the approximate time  
 251 anticipated by the taxpayer to present and argue his or her  
 252 petition before the board.

253 (d) The petition may be filed, as to valuation issues, at  
 254 any time during the taxable year on or before the 25th day  
 255 following the mailing of notice by the property appraiser as  
 256 provided in subsection (1). With respect to an issue involving  
 257 the denial of an exemption, an agricultural or high-water  
 258 recharge classification application, an application for  
 259 classification as historic property used for commercial or  
 260 certain nonprofit purposes, or a deferral, the petition must be



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

265 (e) A condominium association, cooperative association, or  
266 any homeowners' association as defined in s. 723.075, with  
267 approval of its board of administration or directors, may file  
268 with the value adjustment board a single joint petition on  
269 behalf of any association members who own parcels of property  
270 which the property appraiser determines are substantially  
271 similar with respect to location, proximity to amenities, number  
272 of rooms, living area, and condition. The condominium  
273 association, cooperative association, or homeowners' association  
274 as defined in s. 723.075 shall provide the unit owners with  
275 notice of its intent to petition the value adjustment board and  
276 shall provide at least 20 days for a unit owner to elect, in  
277 writing, that his or her unit not be included in the petition.

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

282 (g) An owner of multiple tangible personal property  
283 accounts may file with the value adjustment board a single joint  
284 petition if the property appraiser determines that the tangible  
285 personal property accounts are substantially similar in nature.

286 (h) The individual, agent, or legal entity that signs the



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287 petition becomes an agent of the taxpayer for the purpose of  
288 serving process to obtain personal jurisdiction over the  
289 taxpayer for the entire value adjustment board proceedings,  
290 including any appeals of a board decision by the property  
291 appraiser pursuant to s. 194.036. This paragraph does not  
292 authorize the individual, agent, or legal entity to receive or  
293 access the taxpayer's confidential information without written  
294 authorization from the taxpayer.

295 Section 9. Subsection (2) of section 194.014, Florida  
296 Statutes, is amended to read:

297 194.014 Partial payment of ad valorem taxes; proceedings  
298 before value adjustment board.—

299 (2) If the value adjustment board or the property  
300 appraiser determines that the petitioner owes ad valorem taxes  
301 in excess of the amount paid, the unpaid amount accrues interest  
302 at an annual percentage rate equal to the bank prime loan rate  
303 on July 1, or the first business day thereafter if July 1 is a  
304 Saturday, Sunday, or legal holiday, of the ~~rate of 12 percent~~  
305 per year, beginning on ~~from~~ the date the taxes became delinquent  
306 pursuant to s. 197.333 until the unpaid amount is paid. If the  
307 value adjustment board or the property appraiser determines that  
308 a refund is due, the overpaid amount accrues interest at an  
309 annual percentage rate equal to the bank prime loan rate on July  
310 1, or the first business day thereafter if July 1 is a Saturday,  
311 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~  
312 year, beginning on ~~from~~ the date the taxes became delinquent



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313 pursuant to s. 197.333 until a refund is paid. Interest on an  
314 overpayment related to a petition shall be funded  
315 proportionately by each taxing authority that was overpaid.  
316 Interest does not accrue on amounts paid in excess of 100  
317 percent of the current taxes due as provided on the tax notice  
318 issued pursuant to s. 197.322. For purposes of this subsection,  
319 the term "bank prime loan rate" means the average predominant  
320 prime rate quoted by commercial banks to large businesses as  
321 published by the Board of Governors of the Federal Reserve  
322 System.

323 Section 10. Paragraph (a) of subsection (1) and paragraph  
324 (a) of subsection (2) of section 194.032, Florida Statutes, are  
325 amended to read:

326 194.032 Hearing purposes; timetable.—

327 (1) (a) The value adjustment board shall meet not earlier  
328 than 30 days and not later than 60 days after the mailing of the  
329 notice provided in s. 194.011(1); however, no board hearing  
330 shall be held before approval of all or any part of the  
331 assessment rolls by the Department of Revenue. The board shall  
332 meet for the following purposes:

333 1. Hearing petitions relating to assessments filed  
334 pursuant to s. 194.011(3).

335 2. Hearing complaints relating to homestead exemptions as  
336 provided for under s. 196.151.

337 3. Hearing appeals from exemptions denied, or disputes  
338 arising from exemptions granted, upon the filing of exemption



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339 applications under s. 196.011.

340 4. Hearing appeals concerning ad valorem tax deferrals and  
341 classifications.

342 5. Hearing appeals from determinations that a change of  
343 ownership under s. 193.155(3), a change of ownership or control  
344 under s. 193.1554(5) or s. 193.1555(5), or a qualifying  
345 improvement under s. 193.1555(5), has occurred.

346 (2) (a) The clerk of the governing body of the county shall  
347 prepare a schedule of appearances before the board based on  
348 petitions timely filed with him or her. The clerk shall notify  
349 each petitioner of the scheduled time of his or her appearance  
350 at least 25 calendar days before the day of the scheduled  
351 appearance. The notice must indicate whether the petition has  
352 been scheduled to be heard at a particular time or during a  
353 block of time. If the petition has been scheduled to be heard  
354 within a block of time, the beginning and ending of that block  
355 of time must be indicated on the notice; however, as provided in  
356 paragraph (b), a petitioner may not be required to wait for more  
357 than a reasonable time, not to exceed 2 hours, after the  
358 beginning of the block of time. ~~If the petitioner checked the~~  
359 ~~appropriate box on the petition form to request a copy of the~~  
360 ~~property record card containing relevant information used in~~  
361 ~~computing the current assessment,~~ The property appraiser must  
362 provide a the copy of the property record card containing  
363 information relevant to the computation of the current  
364 assessment, with confidential information redacted, to the



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365 petitioner upon receipt of the petition from the clerk  
366 regardless of whether the petitioner initiates evidence  
367 exchange, unless the property record card is available online  
368 from the property appraiser, in which case the property  
369 appraiser must notify the petitioner that the property record  
370 card is available online. ~~Upon receipt of the notice,~~ The  
371 petitioner and the property appraiser may each reschedule the  
372 hearing a single time for good cause ~~by submitting to the clerk~~  
373 ~~a written request to reschedule, at least 5 calendar days before~~  
374 ~~the day of the originally scheduled hearing.~~ As used in this  
375 paragraph, the term "good cause" means circumstances beyond the  
376 control of the person seeking to reschedule the hearing which  
377 reasonably prevent the party from having adequate representation  
378 at the hearing. If the hearing is rescheduled by the petitioner  
379 or the property appraiser, the clerk shall notify the petitioner  
380 of the rescheduled time of his or her appearance at least 15  
381 calendar days before the day of the rescheduled appearance,  
382 unless this notice is waived by both parties.

383 Section 11. Subsections (1) and (2) of section 194.034,  
384 Florida Statutes, are amended to read:

385 194.034 Hearing procedures; rules.—

386 (1) (a) Petitioners before the board may be represented by  
387 an employee of the taxpayer or an affiliated entity, an attorney  
388 who is a member of The Florida Bar, a real estate appraiser  
389 licensed under chapter 475, a real estate broker licensed under  
390 chapter 475, or a certified public accountant licensed under



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391 chapter 473, retained by the taxpayer. Such person may ~~or agent~~  
392 ~~and~~ present testimony and other evidence.

393 (b) A petitioner before the board may also be represented  
394 by a person with a power of attorney to act on the taxpayer's  
395 behalf. Such person may present testimony and other evidence.  
396 The power of attorney must conform to the requirements of part  
397 II of chapter 709, is valid only to represent a single  
398 petitioner in a single assessment year, and must identify the  
399 parcels for which the taxpayer has granted the person the  
400 authority to represent the taxpayer. The Department of Revenue  
401 shall adopt a form that meets the requirements of this  
402 paragraph. However, a petitioner is not required to use the  
403 department's form to grant the power of attorney.

404 (c) A petitioner before the board may also be represented  
405 by a person with written authorization to act on the taxpayer's  
406 behalf, for which such person receives no compensation. Such  
407 person may present testimony and other evidence. The written  
408 authorization is valid only to represent a single petitioner in  
409 a single assessment year and must identify the parcels for which  
410 the taxpayer authorizes the person to represent the taxpayer.  
411 The Department of Revenue shall adopt a form that meets the  
412 requirements of this paragraph. However, a petitioner is not  
413 required to use the department's form to grant the  
414 authorization.

415 (d) The property appraiser or his or her authorized  
416 representatives may be represented by an attorney in defending





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417 the property appraiser's assessment or opposing an exemption and  
418 may present testimony and other evidence.

419 (e) The property appraiser, each petitioner, and all  
420 witnesses shall be required, upon the request of either party,  
421 to testify under oath as administered by the chair ~~chairperson~~  
422 of the board. Hearings shall be conducted in the manner  
423 prescribed by rules of the department, which rules shall include  
424 the right of cross-examination of any witness.

425 (f) ~~(b)~~ Nothing herein shall preclude an aggrieved taxpayer  
426 from contesting his or her assessment in the manner provided by  
427 s. 194.171, regardless of whether ~~or not~~ he or she has initiated  
428 an action pursuant to s. 194.011.

429 (g) ~~(e)~~ The rules shall provide that no evidence shall be  
430 considered by the board except when presented during the time  
431 scheduled for the petitioner's hearing or at a time when the  
432 petitioner has been given reasonable notice; that a verbatim  
433 record of the proceedings shall be made, and proof of any  
434 documentary evidence presented shall be preserved and made  
435 available to the Department of Revenue, if requested; and that  
436 further judicial proceedings shall be as provided in s. 194.036.

437 (h) ~~(d)~~ Notwithstanding the provisions of this subsection,  
438 a ~~no~~ petitioner may not present for consideration, and ~~nor may~~ a  
439 board or special magistrate may not accept for consideration,  
440 testimony or other evidentiary materials that were requested of  
441 the petitioner in writing by the property appraiser of which the  
442 petitioner had knowledge but ~~and~~ denied to the property



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443 appraiser.

444 ~~(i)(e)~~ Chapter 120 does not apply to hearings of the value  
445 adjustment board.

446 ~~(j)(f)~~ An assessment may not be contested unless ~~until~~ a  
447 return as required by s. 193.052 was timely ~~has been~~ filed. For  
448 purposes of this paragraph, the term "timely filed" means filed  
449 by the deadline established in s. 193.062 or before the  
450 expiration of any extension granted under s. 193.063. If notice  
451 is mailed pursuant to s. 193.073(1)(a), a complete return must  
452 be submitted under s. 193.073(1)(a) for the assessment to be  
453 contested.

454 (2) In each case, except if the complaint is withdrawn by  
455 the petitioner or if the complaint is acknowledged as correct by  
456 the property appraiser, the value adjustment board shall render  
457 a written decision. All such decisions shall be issued within 20  
458 calendar days after the last day the board is in session under  
459 s. 194.032. The decision of the board must contain findings of  
460 fact and conclusions of law and must include reasons for  
461 upholding or overturning the determination of the property  
462 appraiser. Findings of fact must be based on admitted evidence  
463 or a lack thereof. If a special magistrate has been appointed,  
464 the recommendations of the special magistrate shall be  
465 considered by the board. The clerk, upon issuance of a decision,  
466 shall, on a form provided by the Department of Revenue, notify  
467 each taxpayer and the property appraiser of the decision of the  
468 board. This notification shall be by first-class mail or by



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469 | electronic means if selected by the taxpayer on the originally  
470 | filed petition. If requested by the Department of Revenue, the  
471 | clerk shall provide to the department a copy of the decision or  
472 | information relating to the tax impact of the findings and  
473 | results of the board as described in s. 194.037 in the manner  
474 | and form requested.

475 |       Section 12. Subsection (1) of section 194.035, Florida  
476 | Statutes, is amended to read:

477 |       194.035 Special magistrates; property evaluators.—

478 |       (1) In counties having a population of more than 75,000,  
479 | the board shall appoint special magistrates for the purpose of  
480 | taking testimony and making recommendations to the board, which  
481 | recommendations the board may act upon without further hearing.  
482 | These special magistrates may not be elected or appointed  
483 | officials or employees of the county but shall be selected from  
484 | a list of those qualified individuals who are willing to serve  
485 | as special magistrates. Employees and elected or appointed  
486 | officials of a taxing jurisdiction or of the state may not serve  
487 | as special magistrates. The clerk of the board shall annually  
488 | notify such individuals or their professional associations to  
489 | make known to them that opportunities to serve as special  
490 | magistrates exist. The Department of Revenue shall provide a  
491 | list of qualified special magistrates to any county with a  
492 | population of 75,000 or less. Subject to appropriation, the  
493 | department shall reimburse counties with a population of 75,000  
494 | or less for payments made to special magistrates appointed for



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495 | the purpose of taking testimony and making recommendations to  
496 | the value adjustment board pursuant to this section. The  
497 | department shall establish a reasonable range for payments per  
498 | case to special magistrates based on such payments in other  
499 | counties. Requests for reimbursement of payments outside this  
500 | range shall be justified by the county. If the total of all  
501 | requests for reimbursement in any year exceeds the amount  
502 | available pursuant to this section, payments to all counties  
503 | shall be prorated accordingly. If a county having a population  
504 | less than 75,000 does not appoint a special magistrate to hear  
505 | each petition, the person or persons designated to hear  
506 | petitions before the value adjustment board or the attorney  
507 | appointed to advise the value adjustment board shall attend the  
508 | training provided pursuant to subsection (3), regardless of  
509 | whether the person would otherwise be required to attend, but  
510 | shall not be required to pay the tuition fee specified in  
511 | subsection (3). A special magistrate appointed to hear issues of  
512 | exemptions, ~~and~~ classifications, and determinations that a  
513 | change of ownership, a change of ownership or control, or a  
514 | qualifying improvement has occurred shall be a member of The  
515 | Florida Bar with no less than 5 years' experience in the area of  
516 | ad valorem taxation. A special magistrate appointed to hear  
517 | issues regarding the valuation of real estate shall be a state  
518 | certified real estate appraiser with not less than 5 years'  
519 | experience in real property valuation. A special magistrate  
520 | appointed to hear issues regarding the valuation of tangible



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521 personal property shall be a designated member of a nationally  
522 recognized appraiser's organization with not less than 5 years'  
523 experience in tangible personal property valuation. A special  
524 magistrate need not be a resident of the county in which he or  
525 she serves. A special magistrate may not represent a person  
526 before the board in any tax year during which he or she has  
527 served that board as a special magistrate. Before appointing a  
528 special magistrate, a value adjustment board shall verify the  
529 special magistrate's qualifications. The value adjustment board  
530 shall ensure that the selection of special magistrates is based  
531 solely upon the experience and qualifications of the special  
532 magistrate and is not influenced by the property appraiser. The  
533 special magistrate shall accurately and completely preserve all  
534 testimony and, in making recommendations to the value adjustment  
535 board, shall include proposed findings of fact, conclusions of  
536 law, and reasons for upholding or overturning the determination  
537 of the property appraiser. The expense of hearings before  
538 magistrates and any compensation of special magistrates shall be  
539 borne three-fifths by the board of county commissioners and two-  
540 fifths by the school board. When appointing special magistrates  
541 or when scheduling special magistrates for specific hearings,  
542 the board, the board attorney, and the board clerk may not  
543 consider the dollar amount or percentage of any assessment  
544 reductions recommended by any special magistrate in the current  
545 year or in any previous year.

546 Section 13. Paragraph (a) of subsection (4) and paragraph



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547 (a) of subsection (5) of section 197.3632, Florida Statutes, are  
548 amended to read:

549 197.3632 Uniform method for the levy, collection, and  
550 enforcement of non-ad valorem assessments.—

551 (4)(a) A local government shall adopt a non-ad valorem  
552 assessment roll at a public hearing held between January 1 and  
553 September 15, or between January 1 and September 25 for any  
554 county as defined in s. 125.011(1), if:

555 1. The non-ad valorem assessment is levied for the first  
556 time;

557 2. The non-ad valorem assessment is increased beyond the  
558 maximum rate authorized by law or judicial decree at the time of  
559 initial imposition;

560 3. The local government's boundaries have changed, unless  
561 all newly affected property owners have provided written consent  
562 for such assessment to the local governing board; or

563 4. There is a change in the purpose for such assessment or  
564 in the use of the revenue generated by such assessment.

565 (5)(a) By September 15 of each year, or by September 25  
566 for any county as defined in s. 125.011(1), the chair of the  
567 local governing board or his or her designee shall certify a  
568 non-ad valorem assessment roll on compatible electronic medium  
569 to the tax collector. The local government shall post the non-ad  
570 valorem assessment for each parcel on the roll. The tax  
571 collector shall not accept any such roll that is not certified  
572 on compatible electronic medium and that does not contain the



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573 | posting of the non-ad valorem assessment for each parcel. It is  
574 | the responsibility of the local governing board that such roll  
575 | be free of errors and omissions. Alterations to such roll may be  
576 | made by the chair or his or her designee up to 10 days before  
577 | certification. If the tax collector discovers errors or  
578 | omissions on such roll, he or she may request the local  
579 | governing board to file a corrected roll or a correction of the  
580 | amount of any assessment.

581 |       Section 14. Effective June 30, 2016, notwithstanding the  
582 | expiration date in section 9 of chapter 2015-222, Laws of  
583 | Florida, and notwithstanding the amendment made by section 16 of  
584 | SB 1040, 2016 Regular Session, paragraph (e) of subsection (4)  
585 | of section 1011.62, Florida Statutes, as amended by section 7 of  
586 | chapter 2015-222, Laws of Florida, is reenacted and amended to  
587 | read:

588 |       1011.62 Funds for operation of schools.—If the annual  
589 | allocation from the Florida Education Finance Program to each  
590 | district for operation of schools is not determined in the  
591 | annual appropriations act or the substantive bill implementing  
592 | the annual appropriations act, it shall be determined as  
593 | follows:

594 |       (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The  
595 | Legislature shall prescribe the aggregate required local effort  
596 | for all school districts collectively as an item in the General  
597 | Appropriations Act for each fiscal year. The amount that each  
598 | district shall provide annually toward the cost of the Florida



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599 Education Finance Program for kindergarten through grade 12  
600 programs shall be calculated as follows:

601 (e) *Prior period funding adjustment millage.*—

602 1. ~~There shall be~~ An additional millage to be known as the  
603 Prior Period Funding Adjustment Millage shall be levied by a  
604 school district if the prior period unrealized required local  
605 effort funds are greater than zero. The Commissioner of  
606 Education shall calculate the amount of the prior period  
607 unrealized required local effort funds as specified in  
608 subparagraph 2. and the millage required to generate that amount  
609 as specified in this subparagraph. The Prior Period Funding  
610 Adjustment Millage shall be the quotient of the prior period  
611 unrealized required local effort funds divided by the current  
612 year taxable value certified to the Commissioner of Education  
613 pursuant to sub-subparagraph (a)1.a. This levy shall be in  
614 addition to the required local effort millage certified pursuant  
615 to this subsection. Such millage shall not affect the  
616 calculation of the current year's required local effort, and the  
617 funds generated by such levy shall not be included in the  
618 district's Florida Education Finance Program allocation for that  
619 fiscal year. For purposes of the millage to be included on the  
620 Notice of Proposed Taxes, the Commissioner of Education shall  
621 adjust the required local effort millage computed pursuant to  
622 paragraph (a) as adjusted by paragraph (b) for the current year  
623 for any district that levies a Prior Period Funding Adjustment  
624 Millage to include all Prior Period Funding Adjustment Millage.





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625 For the purpose of this paragraph, ~~there shall be~~ a Prior Period  
626 Funding Adjustment Millage shall be levied for each year  
627 certified by the Department of Revenue pursuant to sub-  
628 subparagraph (a)2.a. since the previous year certification and  
629 for which the calculation in sub-subparagraph 2.b. is greater  
630 than zero.

631 2.a. As used in this subparagraph, the term:

632 (I) "Prior year" means a year certified under sub-  
633 subparagraph (a)2.a.

634 (II) "Preliminary taxable value" means:

635 (A) If the prior year is the 2009-2010 fiscal year or  
636 later, the taxable value certified to the Commissioner of  
637 Education pursuant to sub-subparagraph (a)1.a.

638 (B) If the prior year is the 2008-2009 fiscal year or  
639 earlier, the taxable value certified pursuant to the final  
640 calculation as specified in former paragraph (b) as that  
641 paragraph existed in the prior year.

642 (III) "Final taxable value" means the district's taxable  
643 value as certified by the property appraiser pursuant to s.  
644 193.122(2) or (3), if applicable. This is the certification that  
645 reflects all final administrative actions of the value  
646 adjustment board.

647 b. For purposes of this subsection and with respect to  
648 each year certified pursuant to sub-subparagraph (a)2.a., if the  
649 district's prior year preliminary taxable value is greater than  
650 the district's prior year final taxable value, the prior period



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651 unrealized required local effort funds are the difference  
652 between the district's prior year preliminary taxable value and  
653 the district's prior year final taxable value, multiplied by the  
654 prior year district required local effort millage. If the  
655 district's prior year preliminary taxable value is less than the  
656 district's prior year final taxable value, the prior period  
657 unrealized required local effort funds are zero.

658 c. ~~For the 2015-2016 fiscal year only,~~ If a district's  
659 prior period unrealized required local effort funds and prior  
660 period district required local effort millage cannot be  
661 determined because such district's final taxable value has not  
662 yet been certified pursuant to s. 193.122(2) or (3), ~~for the~~  
663 ~~2015 tax levy,~~ the Prior Period Funding Adjustment Millage for  
664 such fiscal year shall be levied, if not previously levied, ~~in~~  
665 ~~2015~~ in an amount equal to 75 percent of such district's most  
666 recent unrealized required local effort for which a Prior Period  
667 Funding Adjustment Millage was determined as provided in this  
668 section. Upon certification of the final taxable value in  
669 accordance with s. 193.122(2) or (3) for a the 2012, 2013, or  
670 2014 tax roll rolls for which a 75 percent Prior Period Funding  
671 Adjustment Millage was levied in accordance with s. 193.122(2)  
672 or (3), the next Prior Period Funding Adjustment Millage ~~levied~~  
673 ~~in 2015 and 2016~~ shall be adjusted to include any shortfall or  
674 surplus in the prior period unrealized required local effort  
675 funds that would have been levied ~~in 2014 or 2015,~~ had the  
676 district's final taxable value been certified pursuant to s.



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677 | 193.122(2) or (3) ~~for the 2014 or 2015 tax levy~~. If this  
678 | adjustment is made for a surplus, the reduction in prior period  
679 | millage may not exceed the prior period funding adjustment  
680 | millage calculated pursuant to subparagraph 1. and sub-  
681 | subparagraphs a. and b., or pursuant to this sub-subparagraph,  
682 | whichever is applicable, and any additional reduction shall be  
683 | carried forward to the subsequent fiscal year.

684 |       Section 15. Subsections (4) and (5) of rule 12D-9.019,  
685 | Florida Administrative Code, relating to scheduling and notice  
686 | of a hearing of the Department of Revenue, are repealed, and the  
687 | Department of State shall update the Florida Administrative Code  
688 | to remove those subsections of the rule.

689 |       Section 16. The Legislature finds that this act fulfills  
690 | an important state interest.

691 |       Section 17. Except as otherwise expressly provided in this  
692 | act, and except for this section, which shall take effect June  
693 | 30, 2016, this act shall take effect July 1, 2016.