

By the Committees on Appropriations; and Finance and Tax; and
Senator Flores

576-04504-16

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1 A bill to be entitled
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
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

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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
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:
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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
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 (e)~~ and (4),

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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:~~

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 property
118 appraiser; extensions on the assessment rolls.—

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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
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 year
143 or years within the prior 10 years a person who was not entitled
144 to the homestead property assessment limitation granted under
145 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

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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
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 year
169 or years within the prior 10 years a person or entity who was
170 not entitled to the property assessment limitation granted under
171 this section was granted the property assessment limitation, the
172 property appraiser making such determination shall serve upon
173 the owner a notice of intent to record in the public records of
174 the county a notice of tax lien against any property owned by
175 that person or entity in the county, and such property must be
176 identified in the notice of tax lien. Such property that is

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

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206 entity improperly receiving the property assessment limitation
207 may not be assessed a penalty or interest.

208 Section 8. Subsection (3) of section 194.011, Florida
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 of
247 the value adjustment board of the county, who shall acknowledge
248 receipt thereof and promptly furnish a copy thereof to the
249 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
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,

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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
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

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

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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 pursuant
334 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
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

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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
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

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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
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

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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
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, a

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438 ~~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
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

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467 each taxpayer and the property appraiser of the decision of the
468 board. This notification shall be by first-class mail or by
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
495 the purpose of taking testimony and making recommendations to

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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
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

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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
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

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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 for
566 any county as defined in s. 125.011(1), the chair of the local
567 governing board or his or her designee shall certify a non-ad
568 valorem assessment roll on compatible electronic medium to the
569 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
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

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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
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

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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.
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

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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 each
648 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
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

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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.
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 an
690 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.