

1 A bill to be entitled
2 An act relating to property appraisers; amending s.
3 194.032, F.S.; redefining the term "good cause";
4 specifying rescheduling requirements if a property
5 appraiser fails to timely provide certain evidence to
6 be presented at a hearing before the value adjustment
7 board; providing a procedure for a certain taxpayer or
8 his or her representative to reschedule hearings an
9 additional time; creating s. 194.191, F.S.;
10 prohibiting a property appraiser, under certain
11 circumstances, from increasing a tax assessment in
12 excess of a court-established assessment for a
13 specified time; amending s. 194.192, F.S.; providing
14 specified remedies to a taxpayer who is injured by
15 certain actions of a property appraiser; amending s.
16 194.301, F.S.; providing construction relating to the
17 property appraiser's burden of proof in certain
18 actions challenging the property appraiser's
19 assessment; amending s. 195.027, F.S.; prohibiting
20 certain acts of a property appraiser; requiring an
21 employee in the property appraiser's office to be
22 licensed or certified as an appraiser under certain
23 circumstances; requiring an employee of the property
24 appraiser's office to correct certain errors or
25 omissions within a reasonable time; amending s.

26 | 195.099, F.S.; requiring the Office of Program Policy
 27 | Analysis and Government Accountability to review and
 28 | evaluate specified annual changes in the assessed
 29 | value of property and present an annual report to the
 30 | Governor and Legislature; providing requirements for
 31 | the report; requiring the Department of Revenue and
 32 | the property appraiser to give the office access to
 33 | data that is necessary to complete the report;
 34 | amending s. 192.0105, F.S.; conforming cross-
 35 | references; providing an effective date.

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37 | Be It Enacted by the Legislature of the State of Florida:

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39 | Section 1. Paragraph (a) of subsection (2) of section
 40 | 194.032, Florida Statutes, is amended to read:

41 | 194.032 Hearing purposes; timetable.—

42 | (2) (a) The clerk of the governing body of the county shall
 43 | prepare a schedule of appearances before the board based on
 44 | petitions timely filed with him or her. The clerk shall notify
 45 | each petitioner of the scheduled time of his or her appearance
 46 | at least 25 calendar days before the day of the scheduled
 47 | appearance. The notice must indicate whether the petition has
 48 | been scheduled to be heard at a particular time or during a
 49 | block of time. If the petition has been scheduled to be heard
 50 | within a block of time, the beginning and ending of that block

51 of time must be indicated on the notice; however, as provided in
52 paragraph (b), a petitioner may not be required to wait for more
53 than a reasonable time, not to exceed 2 hours, after the
54 beginning of the block of time. The property appraiser must
55 provide a copy of the property record card containing
56 information relevant to the computation of the current
57 assessment, with confidential information redacted, to the
58 petitioner upon receipt of the petition from the clerk
59 regardless of whether the petitioner initiates evidence
60 exchange, unless the property record card is available online
61 from the property appraiser, in which case the property
62 appraiser must notify the petitioner that the property record
63 card is available online. The petitioner and the property
64 appraiser may each reschedule the hearing a single time for good
65 cause. As used in this paragraph, the term "good cause" means
66 circumstances beyond the control of the person seeking to
67 reschedule the hearing which reasonably prevent the party from
68 having adequate representation at the hearing. The term
69 includes, but is not limited to, being scheduled in different
70 jurisdictions at the same time or date. If the property
71 appraiser fails to timely provide the evidence to be presented
72 at the hearing pursuant to s. 194.011(4)(b), the hearing must be
73 rescheduled and the good cause reschedule shall count against
74 the property appraiser. A taxpayer, or the taxpayer's
75 representative pursuant to s. 194.034(1)(a), who files 10 or

76 | more petitions in the same county and in the same year may
 77 | reschedule the hearing an additional time for any purpose by
 78 | submitting to the clerk a written request to reschedule no later
 79 | than 5 calendar days before the day of the originally scheduled
 80 | hearing. If the hearing is rescheduled by the petitioner or the
 81 | property appraiser, the clerk shall notify the petitioner of the
 82 | rescheduled time of his or her appearance at least 15 calendar
 83 | days before the day of the rescheduled appearance, unless this
 84 | notice is waived by both parties.

85 | Section 2. Section 194.191, Florida Statutes, is created
 86 | to read:

87 | 194.191 Limitations on subsequent assessments.—If a
 88 | taxpayer is the prevailing party in an action to contest a tax
 89 | assessment and the court establishes the assessment based on
 90 | competent and substantial evidence of value in the record which
 91 | cumulatively meets the criteria of s. 193.011 and professionally
 92 | accepted appraisal practices, the property appraiser may not,
 93 | for 4 years, increase the assessment in excess of the amount
 94 | established by the court.

95 | Section 3. Subsection (3) is added to section 194.192,
 96 | Florida Statutes, to read:

97 | 194.192 Costs; interest on unpaid taxes; penalty;
 98 | damages.—

99 | (3) A taxpayer injured as a result of the property
 100 | appraiser's willful violation of this chapter, of the criteria

101 under s. 193.011, or of professionally accepted appraisal
102 practices has a civil cause of action for treble damages and
103 reasonable attorney fees.

104 Section 4. Subsection (3) is added to section 194.301,
105 Florida Statutes, to read:

106 194.301 Challenge to ad valorem tax assessment.—

107 (3) In any administrative or judicial action in which a
108 taxpayer challenges an annual change resulting from the property
109 appraiser's reassessment which exceeds 10 percent of the
110 assessed value of the property for the prior year, the property
111 appraiser must prove by clear and convincing evidence that the
112 assessed value in excess of 10 percent of the prior year was
113 arrived at by complying with s. 193.011, any other applicable
114 statutory requirements, and professionally accepted appraisal
115 practices.

116 Section 5. Present subsections (2) through (6) of section
117 195.027, Florida Statutes, are renumbered as subsections (5)
118 through (9), respectively, and new subsections (2), (3), and (4)
119 are added to that section, to read:

120 195.027 Rules and regulations.—

121 (2) Consistent with chapter 112, a property appraiser may
122 not engage in any business transaction or professional activity
123 that substantially conflicts with the proper discharge of his or
124 her duties in the public interest. For purposes of this
125 subsection, a substantial conflict includes, but is not limited

126 to, entering into contracts, memoranda of understanding, or
127 other binding agreements with the property appraiser's family
128 members or other persons with whom the property appraiser has a
129 direct or indirect financial interest.

130 (3) An employee of the property appraiser's office must be
131 licensed as an appraiser under chapter 475 or certified through
132 the Department of Revenue as a Certified Florida Appraiser or
133 Certified Florida Evaluator if the employee is engaged in the
134 process or methodology of determining classifications of
135 property or of deriving the just valuation of property.

136 (4) If an employee of the property appraiser's office
137 becomes aware of a mathematical error, clerical error,
138 measurement error, technical error, or other omission related to
139 a property, the employee must correct the error or omission
140 within a reasonable time.

141 Section 6. Subsection (3) is added to section 195.099,
142 Florida Statutes, to read:

143 195.099 Periodic review.—

144 (3) The Office of Program Policy Analysis and Government
145 Accountability shall review and evaluate all annual changes in
146 the assessed value of property which exceed 10 percent of the
147 assessed value of the property for the prior year and shall
148 prepare an annual report. The annual report must be presented to
149 the Governor, the President of the Senate, and the Speaker of
150 the House of Representatives. The annual report must provide

151 statistics and data by county, related specifically to the
152 properties with an annual change in the assessed value exceeding
153 10 percent. The annual report shall also include detailed
154 information on contracts in excess of \$500,000 executed by
155 individual property appraisers. The department and the property
156 appraiser must give the Office of Program Policy Analysis and
157 Government Accountability access to all data maintained by the
158 department and property appraiser which is necessary to complete
159 the report.

160 Section 7. Subsection (4) of section 192.0105, Florida
161 Statutes, is amended to read:

162 192.0105 Taxpayer rights.—There is created a Florida
163 Taxpayer's Bill of Rights for property taxes and assessments to
164 guarantee that the rights, privacy, and property of the
165 taxpayers of this state are adequately safeguarded and protected
166 during tax levy, assessment, collection, and enforcement
167 processes administered under the revenue laws of this state. The
168 Taxpayer's Bill of Rights compiles, in one document, brief but
169 comprehensive statements that summarize the rights and
170 obligations of the property appraisers, tax collectors, clerks
171 of the court, local governing boards, the Department of Revenue,
172 and taxpayers. Additional rights afforded to payors of taxes and
173 assessments imposed under the revenue laws of this state are
174 provided in s. 213.015. The rights afforded taxpayers to assure
175 that their privacy and property are safeguarded and protected

176 during tax levy, assessment, and collection are available only
 177 insofar as they are implemented in other parts of the Florida
 178 Statutes or rules of the Department of Revenue. The rights so
 179 guaranteed to state taxpayers in the Florida Statutes and the
 180 departmental rules include:

181 (4) THE RIGHT TO CONFIDENTIALITY.—

182 (a) The right to have information kept confidential,
 183 including federal tax information, ad valorem tax returns,
 184 social security numbers, all financial records produced by the
 185 taxpayer, Form DR-219 returns for documentary stamp tax
 186 information, and sworn statements of gross income, copies of
 187 federal income tax returns for the prior year, wage and earnings
 188 statements (W-2 forms), and other documents (see ss. 192.105,
 189 193.074, 193.114(5), 195.027(6) and (9), and 196.101(4)(c) ss.
 190 192.105, 193.074, 193.114(5), 195.027(3) and (6), and
 191 196.101(4)(c)).

192 (b) The right to limiting access to a taxpayer's records
 193 by a property appraiser, the Department of Revenue, and the
 194 Auditor General only to those instances in which it is
 195 determined that such records are necessary to determine either
 196 the classification or the value of taxable nonhomestead property
 197 (see s. 195.027(6) s. 195.027(3)).

198 Section 8. This act shall take effect July 1, 2017.
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