

By Senator Artiles

40-01061A-17

20171366__

1 A bill to be entitled
2 An act relating to property appraisers; amending s.
3 194.032, F.S.; revising the definition of the term
4 "good cause"; specifying rescheduling requirements if
5 a property appraiser fails to timely provide certain
6 evidence to be presented at a hearing before the value
7 adjustment board; providing a procedure for a certain
8 taxpayer or his or her representative to reschedule
9 hearings an additional time; creating s. 194.191,
10 F.S.; 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 by a property appraiser; requiring an
21 employee in the property appraiser's office to have an
22 appraiser license or a certain certification under
23 certain circumstances; requiring an employee of the
24 property appraiser's office to correct certain errors
25 or 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

40-01061A-17

20171366__

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.

36
37 Be It Enacted by the Legislature of the State of Florida:

38
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

40-01061A-17

20171366__

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 its 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 10 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 to
86 read:

87 194.191 Limitations on subsequent assessments.—If a

40-01061A-17

20171366__

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 (3) A taxpayer injured as a result of the property
99 appraiser's willful violation of this chapter, of the criteria
100 under s. 193.011, or of professionally accepted appraisal
101 practices has a civil cause of action for treble damages and
102 reasonable attorney fees.

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

105 194.301 Challenge to ad valorem tax assessment.—

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

115 Section 5. Present subsections (2) through (6) of section
116 195.027, Florida Statutes, are redesignated as subsections (5)

40-01061A-17

20171366__

117 through (9), respectively, and new subsections (2), (3), and (4)
118 are added to that section, to read:

119 195.027 Rules and regulations.—

120 (2) Consistent with chapter 112, a property appraiser may
121 not engage in any business transaction or professional activity
122 that is in substantial conflict with the proper discharge of his
123 or her duties in the public interest. For purposes of this
124 subsection, a substantial conflict includes, but is not limited
125 to, entering into contracts, memoranda of understanding, or
126 other binding agreements with the property appraiser's family
127 members or other persons with whom the property appraiser has a
128 direct or indirect financial interest.

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

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

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

142 195.099 Periodic review.—

143 (3) The Office of Program Policy Analysis and Government
144 Accountability shall review and evaluate all annual changes in
145 the assessed value of property which exceed 10 percent of the

40-01061A-17

20171366__

146 assessed value of the property for the prior year and shall
147 prepare an annual report. The annual report must be presented to
148 the Governor, the President of the Senate, and the Speaker of
149 the House of Representatives. The annual report must provide
150 statistics and data by county which are related specifically to
151 the properties with an annual change in the assessed value
152 exceeding 10 percent. The annual report must also include
153 detailed information on contracts in excess of \$500,000 executed
154 by individual property appraisers. The department and the
155 property appraiser must give the Office of Program Policy
156 Analysis and Government Accountability access to all data
157 maintained by the department and property appraiser which is
158 necessary to complete the report.

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

161 192.0105 Taxpayer rights.—There is created a Florida
162 Taxpayer's Bill of Rights for property taxes and assessments to
163 guarantee that the rights, privacy, and property of the
164 taxpayers of this state are adequately safeguarded and protected
165 during tax levy, assessment, collection, and enforcement
166 processes administered under the revenue laws of this state. The
167 Taxpayer's Bill of Rights compiles, in one document, brief but
168 comprehensive statements that summarize the rights and
169 obligations of the property appraisers, tax collectors, clerks
170 of the court, local governing boards, the Department of Revenue,
171 and taxpayers. Additional rights afforded to payors of taxes and
172 assessments imposed under the revenue laws of this state are
173 provided in s. 213.015. The rights afforded taxpayers to assure
174 that their privacy and property are safeguarded and protected

40-01061A-17

20171366__

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

180 (4) THE RIGHT TO CONFIDENTIALITY.—

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

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

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