

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED        (Y/N)  
ADOPTED AS AMENDED        (Y/N)  
ADOPTED W/O OBJECTION        (Y/N)  
FAILED TO ADOPT        (Y/N)  
WITHDRAWN        (Y/N)  
OTHER           

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
2 Representative Avila offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove lines 84-444 and insert:

6 shall waive penalties and interest if the property appraiser  
7 determines that the person qualified for the property assessment  
8 limitation at the time the application was filed and, other than  
9 the improperly received tax savings, the person did not receive  
10 any additional financial benefit, such as rental payments or  
11 other income. The property appraiser may not waive penalty or  
12 interest if the person claimed an ad valorem tax exemption or a  
13 tax credit on another property in this state or in another state  
14 where permanent residency is required as a basis for granting  
15 the ad valorem tax exemption or credit.  
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17           (b) If the property appraiser improperly grants the  
18 property assessment limitation as a result of a clerical mistake  
19 or an omission, the person or entity improperly receiving the  
20 property assessment limitation may not be assessed a penalty or  
21 interest.

22           (c) Before a lien may be filed, the person or entity so  
23 notified must be given 30 days to pay the taxes and any  
24 applicable penalties and interest. ~~If the property appraiser~~  
25 ~~improperly grants the property assessment limitation as a result~~  
26 ~~of a clerical mistake or an omission, the person or entity~~  
27 ~~improperly receiving the property assessment limitation may not~~  
28 ~~be assessed a penalty or interest.~~

29           Section 3. Subsection (7) of section 193.703, Florida  
30 Statutes, is amended to read:

31           193.703 Reduction in assessment for living quarters of  
32 parents or grandparents.—

33           (7) (a) If the property appraiser determines that for any  
34 year within the previous 10 years a property owner who was not  
35 entitled to a reduction in assessed value under this section was  
36 granted such reduction, the property appraiser shall serve on  
37 the owner a notice of intent to record in the public records of  
38 the county a notice of tax lien against any property owned by  
39 that person in the county, and that property must be identified  
40 in the notice of tax lien. Any property that is owned by that  
41 person and is situated in this state is subject to the taxes  
42 exempted by the improper reduction, plus a penalty of 50 percent

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43 of the unpaid taxes for each year and interest at a rate of 15  
44 percent per annum. The property appraiser shall waive penalties  
45 and interest if the property appraiser determines that the  
46 person qualified for the reduction at the time the application  
47 was filed and, other than the improperly received tax savings,  
48 the person did not receive any additional financial benefit,  
49 such as rental payments or other income. The property appraiser  
50 may not waive penalty or interest if the person claimed an ad  
51 valorem tax exemption or a tax credit on another property in  
52 this state or in another state where permanent residency is  
53 required as a basis for granting the ad valorem tax exemption or  
54 credit.

55 (b) However, if a reduction is improperly granted due to a  
56 clerical mistake or an omission by the property appraiser, the  
57 person who improperly received the reduction may not be assessed  
58 a penalty or interest.

59 (c) Before such lien may be filed, the owner must be given  
60 30 days within which to pay the taxes, penalties, and interest.  
61 Such lien is subject to s. 196.161(3).

62 Section 4. Paragraph (d) of subsection (3) of section  
63 194.011, Florida Statutes, is amended to read:

64 194.011 Assessment notice; objections to assessments.—

65 (3) A petition to the value adjustment board must be in  
66 substantially the form prescribed by the department.  
67 Notwithstanding s. 195.022, a county officer may not refuse to  
68 accept a form provided by the department for this purpose if the

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69 taxpayer chooses to use it. A petition to the value adjustment  
70 board must be signed by the taxpayer or be accompanied at the  
71 time of filing by the taxpayer's written authorization or power  
72 of attorney, unless the person filing the petition is listed in  
73 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a  
74 petition with a value adjustment board without the taxpayer's  
75 signature or written authorization by certifying under penalty  
76 of perjury that he or she has authorization to file the petition  
77 on behalf of the taxpayer. If a taxpayer notifies the value  
78 adjustment board that a petition has been filed for the  
79 taxpayer's property without his or her consent, the value  
80 adjustment board may require the person filing the petition to  
81 provide written authorization from the taxpayer authorizing the  
82 person to proceed with the appeal before a hearing is held. If  
83 the value adjustment board finds that a person listed in s.  
84 194.034(1) (a) willfully and knowingly filed a petition that was  
85 not authorized by the taxpayer, the value adjustment board shall  
86 require such person to provide the taxpayer's written  
87 authorization for representation to the value adjustment board  
88 clerk before any petition filed by that person is heard, for 1  
89 year after imposition of such requirement by the value  
90 adjustment board. A power of attorney or written authorization  
91 is valid for 1 assessment year, and a new power of attorney or  
92 written authorization by the taxpayer is required for each

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93 subsequent assessment year. A petition shall also describe the  
94 property by parcel number and shall be filed as follows:

95 (d) The petition may be filed, as to valuation issues, at  
96 any time during the taxable year on or before the 25th day  
97 following the mailing of the notice by the property appraiser as  
98 provided in subsection (1). With respect to an issue involving  
99 the denial of an exemption, an agricultural or high-water  
100 recharge classification application, an application for  
101 classification as historic property used for commercial or  
102 certain nonprofit purposes, or a deferral, the petition must be  
103 filed at any time during the taxable year on or before the 30th  
104 day following the mailing of the notice by the property  
105 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
106 or s. 196.193 or notice by the tax collector under s. 197.2425.  
107 If the petitioner identifies extenuating circumstances  
108 demonstrating to the value adjustment board that the petitioner  
109 was unable to file a petition in a timely manner, the petitioner  
110 may file a petition within 60 days after the deadline. However,  
111 the value adjustment board is not required to delay proceedings  
112 for the 60-day timeframe and no late petition is authorized  
113 after the value adjustment board has concluded its review of  
114 petitions.

115 Section 5. Paragraph (a) of subsection (2) of section  
116 194.032, Florida Statutes, is amended to read:

117 194.032 Hearing purposes; timetable.—

118 (2) (a) 1. The clerk of the governing body of the county

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119 shall prepare a schedule of appearances before the board based  
120 on petitions timely filed with him or her. The clerk shall  
121 notify each petitioner of the scheduled time of his or her  
122 appearance at least 25 calendar days before the day of the  
123 scheduled appearance. The notice must indicate whether the  
124 petition has been scheduled to be heard at a particular time or  
125 during a block of time. If the petition has been scheduled to be  
126 heard within a block of time, the beginning and ending of that  
127 block of time must be indicated on the notice; however, as  
128 provided in paragraph (b), a petitioner may not be required to  
129 wait for more than a reasonable time, not to exceed 2 hours,  
130 after the beginning of the block of time. The property appraiser  
131 must provide a copy of the property record card containing  
132 information relevant to the computation of the current  
133 assessment, with confidential information redacted, to the  
134 petitioner upon receipt of the petition from the clerk  
135 regardless of whether the petitioner initiates evidence  
136 exchange, unless the property record card is available online  
137 from the property appraiser, in which case the property  
138 appraiser must notify the petitioner that the property record  
139 card is available online. The petitioner and the property  
140 appraiser may each reschedule the hearing a single time for good  
141 cause. As used in this paragraph, the term "good cause" means  
142 circumstances beyond the control of the person seeking to  
143 reschedule the hearing which reasonably prevent the party from  
144 having adequate representation at the hearing. If the hearing is

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145 rescheduled by the petitioner or the property appraiser, the  
146 clerk shall notify the petitioner of the rescheduled time of his  
147 or her appearance at least 15 calendar days before the day of  
148 the rescheduled appearance, unless this notice is waived by both  
149 parties.

150 2. For counties in which the number of petitions filed  
151 exceeds 5,000 per value adjustment board roll year:

152 a. The term "good cause" does not include being scheduled  
153 for two separate hearings in different jurisdictions at the same  
154 time or date, unless the hearings involve the same petitioner or  
155 the property appraiser and the petitioner agree to reschedule  
156 the hearing.

157 b. The clerk of the board, before the commencement of  
158 hearings for the value adjustment board roll year, may request  
159 that the property appraiser and the individual, agent, or legal  
160 entity that signed the petition identify up to 15 business days  
161 per roll year in which they are unavailable for hearing.

162 Section 6. Subsection (1) of section 194.035, Florida  
163 Statutes, is amended to read:

164 194.035 Special magistrates; property evaluators.—

165 (1) In counties having a population of more than 75,000,  
166 the board shall appoint special magistrates for the purpose of  
167 taking testimony and making recommendations to the board, which  
168 recommendations the board may act upon without further hearing.  
169 These special magistrates may not be elected or appointed  
170 officials or employees of the county but shall be selected from

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171 a list of those qualified individuals who are willing to serve  
172 as special magistrates. Employees and elected or appointed  
173 officials of a taxing jurisdiction or of the state may not serve  
174 as special magistrates. The clerk of the board shall annually  
175 notify such individuals or their professional associations to  
176 make known to them that opportunities to serve as special  
177 magistrates exist. The Department of Revenue shall provide a  
178 list of qualified special magistrates to any county with a  
179 population of 75,000 or less. Subject to appropriation, the  
180 department shall reimburse counties with a population of 75,000  
181 or less for payments made to special magistrates appointed for  
182 the purpose of taking testimony and making recommendations to  
183 the value adjustment board pursuant to this section. The  
184 department shall establish a reasonable range for payments per  
185 case to special magistrates based on such payments in other  
186 counties. Requests for reimbursement of payments outside this  
187 range shall be justified by the county. If the total of all  
188 requests for reimbursement in any year exceeds the amount  
189 available pursuant to this section, payments to all counties  
190 shall be prorated accordingly. If a county having a population  
191 less than 75,000 does not appoint a special magistrate to hear  
192 each petition, the person or persons designated to hear  
193 petitions before the value adjustment board or the attorney  
194 appointed to advise the value adjustment board shall attend the  
195 training provided pursuant to subsection (3), regardless of

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196 whether the person would otherwise be required to attend, but  
197 shall not be required to pay the tuition fee specified in  
198 subsection (3). A special magistrate appointed to hear issues of  
199 exemptions, classifications, and determinations that a change of  
200 ownership, a change of ownership or control, or a qualifying  
201 improvement has occurred shall be a member of The Florida Bar  
202 with no less than 5 years' experience in the area of ad valorem  
203 taxation. A special magistrate appointed to hear issues  
204 regarding the valuation of real estate shall be a state  
205 certified real estate appraiser with not less than 5 years'  
206 experience in real property valuation. A special magistrate  
207 appointed to hear issues regarding the valuation of tangible  
208 personal property shall be a designated member of a nationally  
209 recognized appraiser's organization with not less than 5 years'  
210 experience in tangible personal property valuation. A special  
211 magistrate need not be a resident of the county in which he or  
212 she serves. A special magistrate may not represent a person  
213 before the board in any tax year during which he or she has  
214 served that board as a special magistrate. An appraisal  
215 performed by a special magistrate may not be submitted as  
216 evidence to the value adjustment board in any roll year during  
217 which he or she has served that board as a special magistrate.  
218 Before appointing a special magistrate, a value adjustment board  
219 shall verify the special magistrate's qualifications. The value  
220 adjustment board shall ensure that the selection of special

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221 magistrates is based solely upon the experience and  
222 qualifications of the special magistrate and is not influenced  
223 by the property appraiser. The special magistrate shall  
224 accurately and completely preserve all testimony and, in making  
225 recommendations to the value adjustment board, shall include  
226 proposed findings of fact, conclusions of law, and reasons for  
227 upholding or overturning the determination of the property  
228 appraiser. The expense of hearings before magistrates and any  
229 compensation of special magistrates shall be borne three-fifths  
230 by the board of county commissioners and two-fifths by the  
231 school board. When appointing special magistrates or when  
232 scheduling special magistrates for specific hearings, the board,  
233 the board attorney, and the board clerk may not consider the  
234 dollar amount or percentage of any assessment reductions  
235 recommended by any special magistrate in the current year or in  
236 any previous year.

237 Section 7. Paragraph (a) of subsection (9) of section  
238 196.011, Florida Statutes, is amended to read:

239 196.011 Annual application required for exemption.—

240 (9) (a) A county may, at the request of the property  
241 appraiser and by a majority vote of its governing body, waive  
242 the requirement that an annual application or statement be made  
243 for exemption of property within the county after an initial  
244 application is made and the exemption granted. The waiver under  
245 this subsection of the annual application or statement

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246 requirement applies to all exemptions under this chapter except  
247 the exemption under s. 196.1995. Notwithstanding such waiver,  
248 refiling of an application or statement shall be required when  
249 any property granted an exemption is sold or otherwise disposed  
250 of, when the ownership changes in any manner, when the applicant  
251 for homestead exemption ceases to use the property as his or her  
252 homestead, or when the status of the owner changes so as to  
253 change the exempt status of the property. In its deliberations  
254 on whether to waive the annual application or statement  
255 requirement, the governing body shall consider the possibility  
256 of fraudulent exemption claims which may occur due to the waiver  
257 of the annual application requirement. The owner of any property  
258 granted an exemption who is not required to file an annual  
259 application or statement shall notify the property appraiser  
260 promptly whenever the use of the property or the status or  
261 condition of the owner changes so as to change the exempt status  
262 of the property. If any property owner fails to so notify the  
263 property appraiser and the property appraiser determines that  
264 for any year within the prior 10 years the owner was not  
265 entitled to receive such exemption, the owner of the property is  
266 subject to the taxes exempted as a result of such failure plus  
267 15 percent interest per annum and a penalty of 50 percent of the  
268 taxes exempted. Except for homestead exemptions controlled by s.  
269 196.161, the property appraiser making such determination shall  
270 record in the public records of the county a notice of tax lien  
271 against any property owned by that person or entity in the

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272 county, and such property must be identified in the notice of  
273 tax lien. Such property is subject to the payment of all taxes  
274 and penalties. Such lien when filed shall attach to any  
275 property, identified in the notice of tax lien, owned by the  
276 person who illegally or improperly received the exemption. If  
277 such person no longer owns property in that county but owns  
278 property in some other county or counties in the state, the  
279 property appraiser shall record a notice of tax lien in such  
280 other county or counties, identifying the property owned by such  
281 person or entity in such county or counties, and it shall become  
282 a lien against such property in such county or counties. The  
283 property appraiser shall waive penalties and interest if the  
284 property appraiser determines that the person qualified for the  
285 exemption at the time the application was filed and, other than  
286 the improperly received tax savings, the person did not receive  
287 any additional financial benefit, such as rental payments or  
288 other income. The property appraiser may not waive penalty or  
289 interest if the person claimed a similar ad valorem tax  
290 exemption or tax credit on another property located in this  
291 state or in another state where permanent residency is required  
292 as a basis for granting the ad valorem tax exemption or credit.

293 Section 8. Subsection (9) of section 196.075, Florida  
294 Statutes, is amended to read:

295 196.075 Additional homestead exemption for persons 65 and  
296 older.-

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297 (9) (a) If the property appraiser determines that for any  
298 year within the immediately previous 10 years a person who was  
299 not entitled to the additional homestead exemption under this  
300 section was granted such an exemption, the property appraiser  
301 shall serve upon the owner a notice of intent to record in the  
302 public records of the county a notice of tax lien against any  
303 property owned by that person in the county, and that property  
304 must be identified in the notice of tax lien. Any property that  
305 is owned by the taxpayer and is situated in this state is  
306 subject to the taxes exempted by the improper homestead  
307 exemption, plus a penalty of 50 percent of the unpaid taxes for  
308 each year and interest at a rate of 15 percent per annum. The  
309 property appraiser shall waive penalties and interest if the  
310 property appraiser determines that the person qualified for the  
311 exemption at the time the application was filed and, other than  
312 the improperly received tax savings, the person did not receive  
313 any additional financial benefit, such as rental payments or  
314 other income. The property appraiser may not waive penalty or  
315 interest if the person claimed a similar ad valorem tax  
316 exemption or a tax credit on another property located in this  
317 state or in another state where permanent residency is required  
318 as a basis for granting the ad valorem tax exemption or credit.  
319 (b) However, if such an exemption is improperly granted as  
320 a result of a clerical mistake or an omission by the property

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321 appraiser, the person who improperly received the exemption may  
322 not be assessed a penalty and interest.

323 (c) Before any such lien may be filed, the owner must be  
324 given 30 days within which to pay the taxes, penalties, and  
325 interest. Such a lien is subject to the procedures and  
326 provisions set forth in s. 196.161(3).

327 Section 9. Section 200.069, Florida Statutes, is amended to  
328 read:

329 200.069 Notice of proposed property taxes and non-ad  
330 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
331 appraiser, in the name of the taxing authorities and local  
332 governing boards levying non-ad valorem assessments within his  
333 or her jurisdiction and at the expense of the county, shall  
334 prepare and deliver by first-class mail to each taxpayer to be  
335 listed on the current year's assessment roll a notice of  
336 proposed property taxes, which notice shall contain the elements  
337 and use the format provided in the following form.

338 Notwithstanding the provisions of s. 195.022, no county officer  
339 shall use a form other than that provided herein. The Department  
340 of Revenue may adjust the spacing and placement on the form of  
341 the elements listed in this section as it considers necessary  
342 based on changes in conditions necessitated by various taxing  
343 authorities. If the elements are in the order listed, the  
344 placement of the listed columns may be varied at the discretion  
345 and expense of the property appraiser, and the property

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346 appraiser may use printing technology and devices to complete  
347 the form, the spacing, and the placement of the information in  
348 the columns. In addition, the property appraiser may only  
349 include in the mailing of the notice of ad valorem taxes and  
350 non-ad valorem assessments additional statements explaining any  
351 item on the notice and any other relevant information for  
352 property owners. A county officer may use a form other than  
353  
354

355 -----

356 **T I T L E A M E N D M E N T**

357 Remove lines 21-27 and insert:

358 evidence to a value adjustment board; amending s. 200.069, F.S.;