

By Senator Baxley

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1 A bill to be entitled
2 An act relating to the administrative review of
3 property taxes; amending s. 194.011, F.S.; providing
4 that under certain circumstances, petitions to the
5 value adjustment board may be late filed within a
6 specified timeframe, subject to certain limitations;
7 providing an effective date.
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9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Paragraph (d) of subsection (3) of section
12 194.011, Florida Statutes, is amended to read:

13 194.011 Assessment notice; objections to assessments.—

14 (3) A petition to the value adjustment board must be in
15 substantially the form prescribed by the department.
16 Notwithstanding s. 195.022, a county officer may not refuse to
17 accept a form provided by the department for this purpose if the
18 taxpayer chooses to use it. A petition to the value adjustment
19 board must be signed by the taxpayer or be accompanied at the
20 time of filing by the taxpayer's written authorization or power
21 of attorney, unless the person filing the petition is listed in
22 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
23 petition with a value adjustment board without the taxpayer's
24 signature or written authorization by certifying under penalty
25 of perjury that he or she has authorization to file the petition
26 on behalf of the taxpayer. If a taxpayer notifies the value
27 adjustment board that a petition has been filed for the
28 taxpayer's property without his or her consent, the value
29 adjustment board may require the person filing the petition to

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30 provide written authorization from the taxpayer authorizing the
31 person to proceed with the appeal before a hearing is held. If
32 the value adjustment board finds that a person listed in s.
33 194.034(1)(a) willfully and knowingly filed a petition that was
34 not authorized by the taxpayer, the value adjustment board shall
35 require such person to provide the taxpayer's written
36 authorization for representation to the value adjustment board
37 clerk before any petition filed by that person is heard, for 1
38 year after imposition of such requirement by the value
39 adjustment board. A power of attorney or written authorization
40 is valid for 1 assessment year, and a new power of attorney or
41 written authorization by the taxpayer is required for each
42 subsequent assessment year. A petition shall also describe the
43 property by parcel number and shall be filed as follows:

44 (d) The petition may be filed, as to valuation issues, at
45 any time during the taxable year on or before the 25th day
46 following the mailing of notice by the property appraiser as
47 provided in subsection (1). With respect to an issue involving
48 the denial of an exemption, an agricultural or high-water
49 recharge classification application, an application for
50 classification as historic property used for commercial or
51 certain nonprofit purposes, or a deferral, the petition must be
52 filed at any time during the taxable year on or before the 30th
53 day following the mailing of the notice by the property
54 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
55 or s. 196.193 or notice by the tax collector under s. 197.2425.
56 If the petitioner identifies extenuating circumstances
57 demonstrating to the value adjustment board that the petitioner
58 was unable to file a petition in a timely manner, the petitioner

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59 may file a petition within 60 days after the deadline. However,
60 the value adjustment board is not required to delay proceedings
61 for the 60-day timeframe and no late petition is authorized
62 after the value adjustment board has concluded its review of
63 petitions.

64 Section 2. This act shall take effect July 1, 2018.