

1 A bill to be entitled
2 An act relating to value adjustment boards; amending
3 s. 194.011, F.S.; authorizing certain people to file a
4 petition with the value adjustment board late for good
5 cause under specified circumstances; amending s.
6 194.032, F.S.; specifying circumstances that are not
7 considered good cause for purposes of rescheduling a
8 value adjustment board hearing; providing an effective
9 date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (h) of subsection (3) of section
14 194.011, Florida Statutes, is redesignated as paragraph (i), and
15 a new paragraph (h) is added to that subsection, to read:

16 194.011 Assessment notice; objections to assessments.—

17 (3) A petition to the value adjustment board must be in
18 substantially the form prescribed by the department.
19 Notwithstanding s. 195.022, a county officer may not refuse to
20 accept a form provided by the department for this purpose if the
21 taxpayer chooses to use it. A petition to the value adjustment
22 board must be signed by the taxpayer or be accompanied at the
23 time of filing by the taxpayer's written authorization or power
24 of attorney, unless the person filing the petition is listed in
25 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a

26 | petition with a value adjustment board without the taxpayer's
27 | signature or written authorization by certifying under penalty
28 | of perjury that he or she has authorization to file the petition
29 | on behalf of the taxpayer. If a taxpayer notifies the value
30 | adjustment board that a petition has been filed for the
31 | taxpayer's property without his or her consent, the value
32 | adjustment board may require the person filing the petition to
33 | provide written authorization from the taxpayer authorizing the
34 | person to proceed with the appeal before a hearing is held. If
35 | the value adjustment board finds that a person listed in s.
36 | 194.034(1) (a) willfully and knowingly filed a petition that was
37 | not authorized by the taxpayer, the value adjustment board shall
38 | require such person to provide the taxpayer's written
39 | authorization for representation to the value adjustment board
40 | clerk before any petition filed by that person is heard, for 1
41 | year after imposition of such requirement by the value
42 | adjustment board. A power of attorney or written authorization
43 | is valid for 1 assessment year, and a new power of attorney or
44 | written authorization by the taxpayer is required for each
45 | subsequent assessment year. A petition shall also describe the
46 | property by parcel number and shall be filed as follows:

47 | (h) A person may file a petition late for good cause if
48 | the county has voted to extend the roll under s. 197.323(1). As
49 | used in this paragraph, "good cause" means circumstances beyond
50 | the control of the person seeking to file the petition late. A

51 late filed petition must be filed within 55 days after the
52 mailing of the notice by the property appraiser.

53 Section 2. Paragraph (a) of subsection (2) of section
54 194.032, Florida Statutes, is amended to read:

55 194.032 Hearing purposes; timetable.—

56 (2) (a) The clerk of the governing body of the county shall
57 prepare a schedule of appearances before the board based on
58 petitions timely filed with him or her. The clerk shall notify
59 each petitioner of the scheduled time of his or her appearance
60 at least 25 calendar days before the day of the scheduled
61 appearance. The notice must indicate whether the petition has
62 been scheduled to be heard at a particular time or during a
63 block of time. If the petition has been scheduled to be heard
64 within a block of time, the beginning and ending of that block
65 of time must be indicated on the notice; however, as provided in
66 paragraph (b), a petitioner may not be required to wait for more
67 than a reasonable time, not to exceed 2 hours, after the
68 beginning of the block of time. The property appraiser must
69 provide a copy of the property record card containing
70 information relevant to the computation of the current
71 assessment, with confidential information redacted, to the
72 petitioner upon receipt of the petition from the clerk
73 regardless of whether the petitioner initiates evidence
74 exchange, unless the property record card is available online
75 from the property appraiser, in which case the property

76 appraiser must notify the petitioner that the property record
77 card is available online. The petitioner and the property
78 appraiser may each reschedule the hearing a single time for good
79 cause. As used in this paragraph, the term "good cause" means
80 circumstances beyond the control of the person seeking to
81 reschedule the hearing which reasonably prevent the party from
82 having adequate representation at the hearing. However, if the
83 number of petitions filed in a county exceeds 5,000 in any year,
84 good cause does not include being scheduled for two separate
85 hearings in different jurisdictions at the same time or date,
86 unless the hearings involve the same petitioner or property
87 appraiser and the petitioner agrees to reschedule the hearings.
88 The clerk, before the value adjustment board begins its hearings
89 for the year, may request that the property appraiser and the
90 petitioner identify up to 10 business days each in which he or
91 she is unavailable for hearing. If the hearing is rescheduled by
92 the petitioner or the property appraiser, the clerk shall notify
93 the petitioner of the rescheduled time of his or her appearance
94 at least 15 calendar days before the day of the rescheduled
95 appearance, unless this notice is waived by both parties.

96 Section 3. This act shall take effect July 1, 2019.