

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, in certain counties, a petition to the value
5 adjustment board may be filed late for good cause;
6 defining the term "good cause"; requiring that late
7 filed petitions be filed within a specified timeframe;
8 amending s. 194.032, F.S.; revising the definition of
9 the term "good cause" to exclude certain
10 circumstances; providing an effective date.

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

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

18 194.011 Assessment notice; objections to assessments.—

19 (3) A petition to the value adjustment board must be in
20 substantially the form prescribed by the department.
21 Notwithstanding s. 195.022, a county officer may not refuse to
22 accept a form provided by the department for this purpose if the
23 taxpayer chooses to use it. A petition to the value adjustment
24 board must be signed by the taxpayer or be accompanied at the
25 time of filing by the taxpayer's written authorization or power
26 of attorney, unless the person filing the petition is listed in
27 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
28 petition with a value adjustment board without the taxpayer's
29 signature or written authorization by certifying under penalty

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

49 (h) In counties that vote favorably to extend the roll
50 under s. 197.323(1), a petition may be filed late for good
51 cause. As used in this paragraph, the term "good cause" means
52 circumstances beyond the control of the person seeking to file
53 the petition late. Late-filed petitions must be filed within 30
54 days after the 25th day following the mailing of the notice by
55 the property appraiser.

56 Section 2. Paragraph (a) of subsection (2) of section
57 194.032, Florida Statutes, is amended to read:

58 194.032 Hearing purposes; timetable.-

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59 (2) (a) The clerk of the governing body of the county shall
60 prepare a schedule of appearances before the board based on
61 petitions timely filed with him or her. The clerk shall notify
62 each petitioner of the scheduled time of his or her appearance
63 at least 25 calendar days before the day of the scheduled
64 appearance. The notice must indicate whether the petition has
65 been scheduled to be heard at a particular time or during a
66 block of time. If the petition has been scheduled to be heard
67 within a block of time, the beginning and ending of that block
68 of time must be indicated on the notice; however, as provided in
69 paragraph (b), a petitioner may not be required to wait for more
70 than a reasonable time, not to exceed 2 hours, after the
71 beginning of the block of time. The property appraiser must
72 provide a copy of the property record card containing
73 information relevant to the computation of the current
74 assessment, with confidential information redacted, to the
75 petitioner upon receipt of the petition from the clerk
76 regardless of whether the petitioner initiates evidence
77 exchange, unless the property record card is available online
78 from the property appraiser, in which case the property
79 appraiser must notify the petitioner that the property record
80 card is available online. The petitioner and the property
81 appraiser may each reschedule the hearing a single time for good
82 cause. As used in this paragraph, the term "good cause" means
83 circumstances beyond the control of the person seeking to
84 reschedule the hearing which reasonably prevent the party from
85 having adequate representation at the hearing. The term does not
86 include being scheduled in different jurisdictions at the same
87 time or on the same date. If the hearing is rescheduled by the

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88 petitioner or the property appraiser, the clerk shall notify the
89 petitioner of the rescheduled time of his or her appearance at
90 least 15 calendar days before the day of the rescheduled
91 appearance, unless this notice is waived by both parties.

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