

By the Committee on Community Affairs; and Senator Baxley

578-03294-19

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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 circumstances  
10          in certain counties; authorizing clerks of county  
11          governing bodies of such counties, within a certain  
12          timeframe, to request property appraisers and  
13          petitioners to identify certain dates of  
14          unavailability for hearing; providing an effective  
15          date.

16  
17 Be It Enacted by the Legislature of the State of Florida:

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19           Section 1. Present paragraph (h) of subsection (3) of  
20           section 194.011, Florida Statutes, is redesignated as paragraph  
21           (i), and a new paragraph (h) is added to that subsection, to  
22           read:

23           194.011 Assessment notice; objections to assessments.—

24           (3) A petition to the value adjustment board must be in  
25           substantially the form prescribed by the department.  
26           Notwithstanding s. 195.022, a county officer may not refuse to  
27           accept a form provided by the department for this purpose if the  
28           taxpayer chooses to use it. A petition to the value adjustment  
29           board must be signed by the taxpayer or be accompanied at the

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

54 (h) In counties that vote favorably to extend the roll  
55 under s. 197.323(1), a petition may be filed late for good  
56 cause. As used in this paragraph, the term "good cause" means  
57 circumstances beyond the control of the person seeking to file  
58 the petition late. A late-filed petition must be filed within 55

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59 days after the mailing of the notice by the property appraiser.

60 Section 2. Paragraph (a) of subsection (2) of section  
61 194.032, Florida Statutes, is amended to read:

62 194.032 Hearing purposes; timetable.—

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

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88 reschedule the hearing which reasonably prevent the party from  
89 having adequate representation at the hearing. However, for a  
90 county in which the number of petitions filed exceeds 5,000 in  
91 any year, the term does not include being scheduled for two  
92 separate hearings in different jurisdictions at the same time or  
93 on the same date, unless the hearings involve the same  
94 petitioner or property appraiser and the petitioner agrees to  
95 reschedule the hearing. If the hearing is rescheduled by the  
96 petitioner or the property appraiser, the clerk shall notify the  
97 petitioner of the rescheduled time of his or her appearance at  
98 least 15 calendar days before the day of the rescheduled  
99 appearance, unless this notice is waived by both parties. For  
100 counties in which the number of petitions filed exceeds 5,000 in  
101 any year, before the value adjustment board begins its hearings  
102 for the year, the clerk may request that the property appraiser  
103 and the petitioner identify up to 10 business days each on which  
104 he or she is unavailable for hearing.

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