

1                   A bill to be entitled  
2           An act relating to petition for objection to  
3           assessment; amending s. 194.011, F.S.; requiring that  
4           a petition to the value adjustment board include a  
5           unit number, if applicable; providing requirements for  
6           condominium, cooperative, and homeowners' associations  
7           when filing a petition; requiring that a certain  
8           notice be provided to unit or parcel owners; providing  
9           that unit or parcel owners have a specified period of  
10          time to opt out of a petition; authorizing a  
11          condominium or cooperative association to seek  
12          judicial review of a decision on a single joint  
13          petition; authorizing such association to defend unit  
14          or parcel owners in subsequent proceedings; providing  
15          applicability; providing an effective date.

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

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19           Section 1. Subsection (3) of section 194.011, Florida  
20   Statutes, is amended to read:

21           194.011 Assessment notice; objections to assessments.—

22           (3) A petition to the value adjustment board must be in  
23   substantially the form prescribed by the department.

24   Notwithstanding s. 195.022, a county officer may not refuse to  
25   accept a form provided by the department for this purpose if the

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

51 the property by unit or parcel number, as applicable, and ~~shall~~  
52 be filed as follows:

53 (a) The clerk of the value adjustment board and the  
54 property appraiser must ~~shall~~ have available, and shall  
55 distribute as necessary, forms prescribed by the Department of  
56 Revenue on which the petition shall be made. Such petition must  
57 ~~shall~~ be sworn to by the petitioner.

58 (b) The completed petition must ~~shall~~ be filed with the  
59 clerk of the value adjustment board of the county, who shall  
60 acknowledge receipt thereof and promptly furnish a copy thereof  
61 to the property appraiser.

62 (c) The petition must ~~shall~~ state the approximate time  
63 anticipated by the taxpayer to present and argue his or her  
64 petition before the board.

65 (d) The petition may be filed, as to valuation issues, at  
66 any time during the taxable year on or before the 25th day  
67 following the mailing of notice by the property appraiser as  
68 provided in subsection (1). With respect to an issue involving  
69 the denial of an exemption, an agricultural or high-water  
70 recharge classification application, an application for  
71 classification as historic property used for commercial or  
72 certain nonprofit purposes, or a deferral, the petition must be  
73 filed at any time during the taxable year on or before the 30th  
74 day following the mailing of the notice by the property  
75 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,

76 | or s. 196.193 or notice by the tax collector under s. 197.2425.  
 77 |       (e)1. A condominium association, as defined in s.  
 78 | 718.103(2), a cooperative association, as defined in s.  
 79 | 719.103(2), or any homeowners' association, as defined in s.  
 80 | 723.075, with approval of its board of administration or  
 81 | directors, may file with the value adjustment board a single  
 82 | joint petition on behalf of any association members who own  
 83 | units or parcels of property which the property appraiser  
 84 | determines are substantially similar with respect to location,  
 85 | proximity to amenities, number of rooms, living area, and  
 86 | condition. The condominium association, cooperative association,  
 87 | or homeowners' association ~~must as defined in s. 723.075~~ shall  
 88 | provide the unit or parcel owners with notice of its intent to  
 89 | petition the value adjustment board. The notice must inform the  
 90 | unit or parcel owner that by not opting out of the petition, he  
 91 | or she agrees that the association will represent the unit or  
 92 | parcel owner in any subsequent related proceedings, without the  
 93 | unit or parcel owner being named or joined as parties. The  
 94 | notice must be provided by hand delivery or certified mail,  
 95 | return receipt requested, or by electronic transmission if a  
 96 | unit or parcel owner has expressly consented in writing to  
 97 | receiving notices by electronic transmission. In the case of a  
 98 | condominium or cooperative association, the notice must also be  
 99 | posted conspicuously on the condominium or cooperative property  
 100 | in the same manner as notice of board meetings under ss.

HB 649

2021

101 718.11292 and 719.106(1). The notice must ~~and shall~~ provide at  
102 least 14 ~~20~~ days for a unit or parcel owner to elect, in  
103 writing, that his or her unit or parcel not be included in the  
104 petition.

105 2. A condominium or cooperative association that has filed  
106 a single joint petition under this subsection has the right to  
107 seek judicial review or appeal a decision on the single joint  
108 petition and continue to represent the unit owner through any  
109 related subsequent proceedings. If the property appraiser seeks  
110 judicial review or appeals a decision on the single joint  
111 petition, the association shall defend the unit owners  
112 throughout any related subsequent proceedings. The property  
113 appraiser is not required to name the individual unit owners as  
114 defendants in such proceedings. This subparagraph is intended to  
115 clarify existing law and applies to cases pending on July 1,  
116 2021.

117 (f) An owner of contiguous, undeveloped parcels may file  
118 with the value adjustment board a single joint petition if the  
119 property appraiser determines such parcels are substantially  
120 similar in nature.

121 (g) An owner of multiple tangible personal property  
122 accounts may file with the value adjustment board a single joint  
123 petition if the property appraiser determines that the tangible  
124 personal property accounts are substantially similar in nature.

125 (h) The individual, agent, or legal entity that signs the

126 | petition becomes an agent of the taxpayer for the purpose of  
127 | serving process to obtain personal jurisdiction over the  
128 | taxpayer for the entire value adjustment board proceedings,  
129 | including any appeals of a board decision by the property  
130 | appraiser pursuant to s. 194.036. This paragraph does not  
131 | authorize the individual, agent, or legal entity to receive or  
132 | access the taxpayer's confidential information without written  
133 | authorization from the taxpayer.

134 |       Section 2. This act shall take effect July 1, 2021.