

By Senator Garcia

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1 A bill to be entitled
 2 An act relating to property appraisers; amending s.
 3 193.011, F.S.; revising factors that a property
 4 appraiser must consider in deriving just valuation;
 5 amending s. 194.036, F.S.; revising the thresholds for
 6 variance in assessed value which allow a property
 7 appraiser to appeal decisions of the value adjustment
 8 board; providing an effective date.

9
 10 Be It Enacted by the Legislature of the State of Florida:

11
 12 Section 1. Section 193.011, Florida Statutes, is amended to
 13 read:

14 193.011 Factors to consider in deriving just valuation.—In
 15 arriving at just valuation as required under s. 4, Art. VII of
 16 the State Constitution, the property appraiser shall take into
 17 consideration all of the following factors:

18 (1) The present cash value of the property, which is the
 19 amount a willing purchaser would pay a willing seller, exclusive
 20 of reasonable fees and costs of purchase, in cash or the
 21 immediate equivalent thereof in a transaction at arm's length.†

22 (2) The highest and best use to which the property can be
 23 expected to be put in the immediate future and the present use
 24 of the property, ~~taking into consideration.~~ The property
 25 appraiser's valuation must be based on the legally permissible
 26 use of the property, including as of the assessment date, as
 27 limited by any applicable judicial limitation, local or state
 28 land use regulation, or historic preservation ordinance, and any
 29 zoning changes, concurrency requirements, or ~~and~~ permits

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30 necessary to achieve the highest and best use, and considering
31 any moratorium imposed by executive order, law, ordinance,
32 regulation, resolution, or proclamation adopted by any
33 governmental body or agency or the Governor when the moratorium
34 or judicial limitation prohibits or restricts the development or
35 improvement of property as otherwise authorized by applicable
36 law. The applicable governmental body or agency or the Governor
37 shall notify the property appraiser in writing of any executive
38 order, ordinance, regulation, resolution, or proclamation it
39 adopts imposing any such limitation, regulation, or moratorium.
40 The property appraiser may not consider the highest and best use
41 if the necessary zoning changes, concurrency requirements, or
42 permits to achieve the highest and best use are not in place on
43 January 1 of the assessment year.†

44 (3) The location of the ~~said~~ property.†

45 (4) The quantity or size of the ~~said~~ property.†

46 (5) The cost of the ~~said~~ property and the present
47 replacement value of any improvements thereon.†

48 (6) The condition of the ~~said~~ property.†

49 (7) The income from the ~~said~~ property.† and

50 (8) The net proceeds of the sale of the property, as
51 received by the seller, after deduction of all of the usual and
52 reasonable fees and costs of the sale, including the costs and
53 expenses of financing, and allowance for unconventional or
54 atypical terms of financing arrangements. When the net proceeds
55 of the sale of any property are utilized, directly or
56 indirectly, in the determination of just valuation of realty of
57 the sold parcel or any other parcel under ~~the provisions of this~~
58 section, the property appraiser, for the purposes of such

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59 determination, shall exclude any portion of such net proceeds
60 attributable to payments for household furnishings or other
61 items of personal property.

62 Section 2. Subsection (1) of section 194.036, Florida
63 Statutes, is amended to read:

64 194.036 Appeals.—Appeals of the decisions of the board
65 shall be as follows:

66 (1) If the property appraiser disagrees with the decision
67 of the board, he or she may appeal the decision to the circuit
68 court if one or more of the following criteria are met:

69 (a) The property appraiser determines and affirmatively
70 asserts in any legal proceeding that there is a specific
71 constitutional or statutory violation, or a specific violation
72 of administrative rules, in the decision of the board, except
73 that nothing herein authorizes ~~shall authorize~~ the property
74 appraiser to institute any suit to challenge the validity of any
75 portion of the constitution or of any duly enacted legislative
76 act of this state;

77 (b) There is a variance from the property appraiser's
78 assessed value in excess of the following: 25 ~~15~~ percent
79 variance from any assessment of \$50,000 or less; 20 ~~10~~ percent
80 variance from any assessment in excess of \$50,000 but not in
81 excess of \$500,000; 17.5 ~~7.5~~ percent variance from any
82 assessment in excess of \$500,000 but not in excess of \$1
83 million; or 15 ~~5~~ percent variance from any assessment in excess
84 of \$1 million; or

85 (c) There is an assertion by the property appraiser to the
86 Department of Revenue that there exists a consistent and
87 continuous violation of the intent of the law or administrative

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88 rules by the value adjustment board in its decisions. The
89 property appraiser shall notify the department of those portions
90 of the tax roll for which the assertion is made. The department
91 shall thereupon notify the clerk of the board who shall, within
92 15 days of the notification by the department, send the written
93 decisions of the board to the department. Within 30 days of the
94 receipt of the decisions by the department, the department shall
95 notify the property appraiser of its decision relative to
96 further judicial proceedings. If the department finds upon
97 investigation that a consistent and continuous violation of the
98 intent of the law or administrative rules by the board has
99 occurred, it must ~~shall so~~ inform the property appraiser, who
100 may thereupon bring suit in circuit court against the value
101 adjustment board for injunctive relief to prohibit continuation
102 of the violation of the law or administrative rules and for a
103 mandatory injunction to restore the tax roll to its just value
104 in such amount as determined by judicial proceeding. However,
105 when a final judicial decision is rendered as a result of an
106 appeal filed pursuant to this paragraph which alters or changes
107 an assessment of a parcel of property of any taxpayer not a
108 party to such procedure, such taxpayer shall have 60 days after
109 ~~from~~ the date of the final judicial decision to file an action
110 to contest such altered or changed assessment pursuant to s.
111 194.171(1), and ~~the provisions of~~ s. 194.171(2) may ~~shall~~ not
112 bar such action.

113 Section 3. This act shall take effect July 1, 2022.