

THE FLORIDA SENATE  
2011 SUMMARY OF LEGISLATION PASSED  
**Committee on Community Affairs**

**CS/CS/CS HB 281 — Value Adjustment Boards**

by Finance and Tax Committee; Economic Affairs Committee; Community and Military Affairs Subcommittee; and Rep. Logan and others (CS/SB 880 by Budget Committee and Senator Garcia)

This bill requires a value adjustment board petitioner that is challenging an assessment to pay all non-ad valorem assessments and make a partial payment of at least 75 percent of taxes due before the taxes become delinquent on April 1.

Taxpayers that challenge the denial of a classification or exemption, or argue that the property was not substantially complete on the date of assessment must pay the non-ad valorem assessments and must make a “good faith” payment of the tax. If the value adjustment board determines that the payment was grossly disproportionate to what was owed and was not made in good faith, the tax collector is to collect a 10 percent penalty. The bill requires the value adjustment board to deny the petition by April 20, if the required payment is not timely made.

If the value adjustment board determines that the petitioner owes taxes in excess of the amounts paid, the unpaid amount shall accrue interest at 12 percent per year from the date the payment was due. If the value adjustment board determines that the amount paid is more than what is ultimately due, the excess amount paid accrues interest at the rate of 12 percent per year from the date the taxes became delinquent.

The provisions of the bill do not apply to petitions for tax deferrals.

This bill further provides that the current 4 percent property tax discount for early payment shall apply, but only if the corrected tax notice is mailed prior to the date the taxes become delinquent.

If approved by the Governor, these provisions take effect July 1, 2011.

*Vote: Senate 37-1; House 113-1*