

THE FLORIDA SENATE  
2015 SUMMARY OF LEGISLATION PASSED  
**Committee on Community Affairs**

**CS/HB 489 — Value Adjustment Board Proceedings**

by Local and Federal Affairs Committee and Rep. Sullivan (CS/SB 260 by Finance and Tax Committee and Senator Bradley)

Each county in Florida has a value adjustment board (VAB) that reviews tax assessments made by a property appraiser. A property owner initiates the VAB's review by paying a filing fee, up to \$15, and filing a petition with the clerk of the VAB on an approved petition form. Although many VAB clerks make the petition form available to the public, only the property appraiser is required to do so. The petitioner can elect on the petition form to receive a property record card, which is the property appraiser's record of assessment information for the property.

The bill alters the process for petitioning the VAB by specifically:

- Requiring the clerk of the VAB to have available and distribute petition forms;
- Allowing an owner of multiple, similar items of tangible personal property to file a single, joint petition protesting the assessment of such property; and
- Requiring the property appraiser to include the property record card during the evidence exchange process even though the clerk of the VAB may have already provided it.

The bill may reduce filing burdens and fees for taxpayers that petition a VAB.

If approved by the Governor, these provisions take effect July 1, 2015.

*Vote: Senate 39-0; House 117-0*