The Committee on Finance and Tax (Flores) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Paragraph (f) of subsection (2) of section 192.0105, Florida Statutes, is amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer’s Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected
during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(2) THE RIGHT TO DUE PROCESS.—

(f) The right, in value adjustment board proceedings, to have all evidence presented and considered at a public hearing at the scheduled time, to be represented by a person specified in s. 194.034(1)(a) an attorney or agent, to have witnesses sworn and cross-examined, and to examine property appraisers or evaluators employed by the board who present testimony (see ss. 194.034(1)(a) and (c) and (4), and 194.035(2)).

Section 2. Effective July 1, 2017, subsection (3) of section 193.122, Florida Statutes, is amended to read:

193.122 Certificates of value adjustment board and property appraiser; extensions on the assessment rolls.—

(3) When the tax rolls have been extended pursuant to s. 197.323, the second certification of the value adjustment board
shall reflect all changes made by the board together with any
adjustments or changes made by the property appraiser. The value
adjustment board must hear all petitions and issue its second
certification by June 1 following the year in which the taxes
were assessed. Upon the value adjustment board’s second such
certification, the property appraiser shall recertify the tax
rolls with all changes to the collector and shall provide public
notice of the date and fact of recertification pursuant to
subsection (2).

Section 3. The amendment to s. 193.122, Florida Statutes,
made by this act first applies to the 2017 tax roll.

Section 4. Subsection (3) of section 194.011, Florida
Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—
(3) A petition to the value adjustment board must be in
substantially the form prescribed by the department.
Notwithstanding s. 195.022, a county officer may not refuse to
accept a form provided by the department for this purpose if the
taxpayer chooses to use it. A petition to the value adjustment
board must be signed by the taxpayer or accompanied by the
taxpayer’s written authorization for representation by a person
specified in s. 194.034(1)(a). A written authorization is valid
for 1 tax year, and a new written authorization by the taxpayer
shall be required for each subsequent tax year. A petition shall
also describe the property by parcel number and shall be filed
as follows:

(a) The property appraiser shall have available and shall
distribute forms prescribed by the Department of Revenue on
which the petition shall be made. Such petition shall be sworn
to by the petitioner.

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

c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.

d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the tax collector under s. 197.2425.

e) A condominium association, cooperative association, or any homeowners’ association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners’ association
as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the value adjustment board and shall provide at least 20 days for a unit owner to elect, in writing, that his or her unit not be included in the petition.

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

(g) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036.

Section 5. Subsection (2) of section 194.014, Florida Statutes, is amended to read:

194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.—

(2) If the value adjustment board determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the interest rate determined by the executive director of the Department of Revenue under s. 213.235 less 4 percentage points, beginning on the rate of 12 percent per year from the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the interest rate determined by the executive director of the Department of
Revenue under s. 213.235 less 4 percentage points, beginning on the rate of 12 percent per year from the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322.

Section 6. Section 194.015, Florida Statutes, is amended to read:

194.015 Value adjustment board. — There is hereby created a value adjustment board is created for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may
receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. A meeting of the board shall not take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission. The district school board and the county commission may audit the expenses related to the value adjustment board process.

Section 7. Paragraph (a) of subsection (2) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be indicated on the notice; however, as provided in paragraph (b), a petitioner may not be required to wait for more
than a reasonable time, not to exceed 2 hours, after the
beginning of the block of time. If the petitioner checked the
appropriate box on the petition form to request a copy of the
property record card containing relevant information used in
computing the current assessment, the property appraiser must
provide the copy to the petitioner upon receipt of the petition
from the clerk regardless of whether the petitioner initiates
evidence exchange, unless the property record card is available
online from the property appraiser, in which case the property
appraiser must notify the petitioner that the property record
card is available online. Upon receipt of the notice, the
petitioner, for good cause, may reschedule the hearing no more
than twice a single time by submitting to the clerk a written
request to reschedule, at least 5 calendar days before the day
of the originally scheduled hearing.

Section 8. Paragraph (a) of subsection (1) of section
194.034, Florida Statutes, is amended to read:
194.034 Hearing procedures; rules.—
(1)(a) Petitioners before the board may be represented by a
corporate representative of the taxpayer, an attorney who is a
member of The Florida Bar, a real estate appraiser licensed
under chapter 475, a real estate broker licensed under chapter
475, or a certified public accountant licensed under chapter
473, retained by the taxpayer, or an individual with power of
attorney to act on behalf of the taxpayer who receives no
compensation, an attorney or agent and such person may present
testimony and other evidence. The property appraiser or his or
her authorized representatives may be represented by an attorney
in defending the property appraiser’s assessment or opposing an
exemption and may present testimony and other evidence. The
property appraiser, each petitioner, and all witnesses shall be
required, upon the request of either party, to testify under
oath as administered by the chairperson of the board. Hearings
shall be conducted in the manner prescribed by rules of the
department, which rules shall include the right of cross-
examination of any witness.

Section 9. Except as otherwise expressly provided in this
act, this act shall take effect July 1, 2015.

================================ T I T L E A M E N D M E N T ==================
And the title is amended as follows:
Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to value adjustment boards; amending
s. 192.0105, F.S.; conforming a provision to changes
made by the act; amending s. 193.122, F.S.;
establishing deadlines for value adjustment boards to
hear petitions and issue the second tax roll
certification; providing applicability; amending s.
194.011, F.S.; specifying procedures for filing
petitions to the value adjustment board; amending s.
194.014, F.S.; revising the interest rate upon which
unpaid and overpaid ad valorem taxes accrue; amending
s. 194.015, F.S.; authorizing the district school
board and county commission to audit certain expenses
of the value adjustment board; amending s. 194.032,
F.S.; requiring a property appraiser to notify a
petitioner when property record cards are available online; requiring a petitioner to show good cause to reschedule a hearing related to an assessment; limiting a petitioner to rescheduling a hearing twice; amending s. 194.034, F.S.; revising the entities that may represent a taxpayer before the value adjustment board; providing effective dates.