

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Judiciary Committee
 2 Representative Moraitis offered the following:

Amendment (with title amendment)

Remove lines 53-83 and insert:

Section 1. Paragraph (e) of 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 be accompanied at the time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in

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17 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
18 petition with a value adjustment board without the taxpayer's
19 signature or written authorization by certifying under penalty
20 of perjury that he or she has authorization to file the petition
21 on behalf of the taxpayer. If a taxpayer notifies the value
22 adjustment board that a petition has been filed for the
23 taxpayer's property without his or her consent, the value
24 adjustment board may require the person filing the petition to
25 provide written authorization from the taxpayer authorizing the
26 person to proceed with the appeal before a hearing is held. If
27 the value adjustment board finds that a person listed in s.
28 194.034(1) (a) willfully and knowingly filed a petition that was
29 not authorized by the taxpayer, the value adjustment board shall
30 require such person to provide the taxpayer's written
31 authorization for representation to the value adjustment board
32 clerk before any petition filed by that person is heard, for 1
33 year after imposition of such requirement by the value
34 adjustment board. A power of attorney or written authorization
35 is valid for 1 assessment year, and a new power of attorney or
36 written authorization by the taxpayer is required for each
37 subsequent assessment year. A petition shall also describe the
38 property by parcel number and shall be filed as follows:

39 (e)

40 1. A condominium association as defined in s. 718.103(2),
41 a cooperative association as defined in s. 719.103(2), or any

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42 homeowners' association as defined in s. 723.075, with approval
43 of its board of administration or directors, may file with the
44 value adjustment board a single joint petition on behalf of any
45 association members who own units or parcels of property which
46 the property appraiser determines are substantially similar with
47 respect to location, proximity to amenities, number of rooms,
48 living area, and condition. The condominium association,
49 cooperative association, or homeowners' association ~~as defined~~
50 ~~in s. 723.075~~ shall provide the unit or parcel owners with
51 notice of its intent to petition the value adjustment board and
52 shall provide at least 20 days for a unit or parcel owner to
53 elect, in writing, that his or her unit or parcel not be
54 included in the petition.

55 2. Where an association has filed a single joint petition,
56 the association may continue to represent the unit or parcel
57 owners through any related subsequent proceeding, including
58 judicial review under part II of this chapter and any appeal
59 thereof. This subparagraph is intended to clarify existing law
60 and applies to any pending action.

61 Section 2. Subsection (2) of section 194.181, Florida
62 Statutes, is amended to read:

63 194.181 Parties to a tax suit.—

64 (2) In any case brought by the taxpayer, or brought by a
65 condominium or cooperative association on behalf of some or all
66 owners, contesting the assessment of any property, the county

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67 property appraiser shall be party defendant. In any case brought
68 by the property appraiser pursuant to s. 194.036(1)(a) or (b),
69 the taxpayer, condominium association, or cooperative
70 association shall be party defendant. In any case brought by the
71 property appraiser pursuant to s. 194.036(1)(c), the value
72 adjustment board shall be party defendant.

73 Section 3. Subsection (3), paragraphs (a), (b), and (g) of
74 subsection (12), and paragraph (e) of subsection (13) of section
75 718.111, Florida Statutes, are amended to read:

76 718.111 The association.—

77 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
78 SUE, AND BE SUED; ~~CONFLICT OF INTEREST.~~—

79 (a) The association may contract, sue, or be sued with
80 respect to the exercise or nonexercise of its powers. For these
81 purposes, the powers of the association include, but are not
82 limited to, the maintenance, management, and operation of the
83 condominium property.

84 (b) After control of the association is obtained by unit
85 owners other than the developer, the association may:

86 1. Institute, maintain, settle, or appeal actions or
87 hearings in its name on behalf of all unit owners concerning
88 matters of common interest to most or all unit owners,
89 including, but not limited to, the common elements; the roof and
90 structural components of a building or other improvements;
91 mechanical, electrical, and plumbing elements serving an

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92 improvement or a building; representations of the developer
93 pertaining to any existing or proposed commonly used facilities;
94 and

95 2. Protest ~~protesting~~ ad valorem taxes on commonly used
96 facilities and on units; and may

97 3. Defend actions pertaining to ad valorem taxation of
98 commonly used facilities or units, or related to in eminent
99 domain; or

100 4. Bring inverse condemnation actions.

101 (c) If the association has the authority to maintain a
102 class action, the association may be joined in an action as
103 representative of that class with reference to litigation and
104 disputes involving the matters for which the association could
105 bring a class action.

106 (d) The association, in its own name, or on behalf of some
107 or all unit owners, may institute, file, protest, maintain or
108 defend any administrative challenge, lawsuit, appeal or other
109 challenge to ad valorem taxes assessed on units or that values
110 commonly used facilities or common elements. The affected
111 association members are not necessary or indispensable parties
112 to any such action. This paragraph is intended to clarify
113 existing law and applies to any pending action.

114 (e) Nothing herein limits any statutory or common-law
115 right of any individual unit owner or class of unit owners to

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116 bring any action without participation by the association which
117 may otherwise be available.

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T I T L E A M E N D M E N T

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Remove lines 2-3 and insert:

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An act relating to community associations; amending s. 194.011,

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F.S.; specifying that the right of a condominium, cooperative or

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homeowners association to petition a value adjustment board

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regarding an ad valorem tax assessment on behalf of some or all

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unit or parcel owners includes the right to represent unit or

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parcel owners in all related proceedings; amending s. 194.181,

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F.S.; specifying that a condominium, cooperative or homeowners

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association may be a party to an action contesting the

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assessment of ad valorem taxes; amending s. 718.111, F.S.;

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clarifying how a condominium association may protest ad valorem

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valuation of some or all of the units of the association;

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revising condominium association