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DATE: March 14, 1998

**HOUSE OF REPRESENTATIVES
COMMITTEE ON
COMMUNITY AFFAIRS
BILL RESEARCH & ECONOMIC IMPACT STATEMENT**

BILL #: HB 1555

RELATING TO: Value Adjustment Board

SPONSOR(S): Representative Harrington

COMPANION BILL(S): CS/SB 492 (s)

ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:

(1) COMMUNITY AFFAIRS

(2)

(3)

(4)

(5)

I. SUMMARY:

The bill extends the deadline for noticing a petitioner, from 5 to 15 calendar days, of their scheduled appearance before the value adjustment board.

II. SUBSTANTIVE RESEARCH:

A. PRESENT SITUATION:

Part I of chapter 194, F.S., provides for the administrative review of property taxes. It provides that a taxpayer whose property is subject to real or tangible personal ad valorem taxes must be notified of the tax assessment of each taxable item of such property. Administrative reviews are performed through a value adjustment board established for each county pursuant to s. 194.015, F.S. Such a board hears various petitions and complaints from taxpayers regarding the correctness of their tax assessments or exemptions.

Subsection (2) of s. 194.032, F.S., requires the clerk of the governing body of the county to prepare a schedule of appearances before the value adjustment board based on petitions timely filed. The clerk must notify each petitioner of the scheduled time of his or her appearance no less than five calendar days prior to the day of such scheduled appearance.

The amount of time for a property owner to be notified of his or her scheduled appearance may not be sufficient for seasonal residents of the state to make travel arrangements and return to Florida in order to appear before the value adjustment board.

B. EFFECT OF PROPOSED CHANGES:

This bill extends the deadline for noticing a petitioner, from 5 to 15 calendar days, of their scheduled appearance before the value adjustment board.

C. APPLICATION OF PRINCIPLES:

1. Less Government:

a. Does the bill create, increase or reduce, either directly or indirectly:

(1) any authority to make rules or adjudicate disputes?

No.

(2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

County clerks must notify each petitioner of the scheduled time of his or her appearance before the value adjustment board no less than 15 calendar days prior to the day of such scheduled appearance.

(3) any entitlement to a government service or benefit?

No.

b. If an agency or program is eliminated or reduced:

(1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?

N/A

(2) what is the cost of such responsibility at the new level/agency?

N/A

(3) how is the new agency accountable to the people governed?

N/A

2. Lower Taxes:

a. Does the bill increase anyone's taxes?

No.

b. Does the bill require or authorize an increase in any fees?

No.

c. Does the bill reduce total taxes, both rates and revenues?

No.

d. Does the bill reduce total fees, both rates and revenues?

No.

e. Does the bill authorize any fee or tax increase by any local government?

No.

3. Personal Responsibility:

- a. Does the bill reduce or eliminate an entitlement to government services or subsidy?

No.

- b. Do the beneficiaries of the legislation directly pay any portion of the cost of implementation and operation?

No.

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?

Seasonal residents are able to make travel arrangements and return to Florida in order to appear before the value adjustment board with 15 calendar day notice rather than a 5 calendar day notice.

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

No.

5. Family Empowerment:

- a. If the bill purports to provide services to families or children:

- (1) Who evaluates the family's needs?

N/A

- (2) Who makes the decisions?

N/A

- (3) Are private alternatives permitted?

N/A

- (4) Are families required to participate in a program?

N/A

(5) Are families penalized for not participating in a program?

N/A

b. Does the bill directly affect the legal rights and obligations between family members?

N/A

c. If the bill creates or changes a program providing services to families or children, in which of the following does the bill vest control of the program, either through direct participation or appointment authority:

(1) parents and guardians?

N/A

(2) service providers?

N/A

(3) government employees/agencies?

N/A

D. STATUTE(S) AFFECTED:

Section 194.032 (2), F.S.

E. SECTION-BY-SECTION RESEARCH:

Section 1 -- Amends s. 194.032 (2), F.S., requiring the county clerks to notify petitioners of the scheduled time of his or her appearance before the value adjustment board no less than 15 calendar days.

Section 2 -- Provides that the law takes effect upon becoming law.

III. FISCAL RESEARCH & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring Effects:

None.

2. Recurring Effects:

None.

3. Long Run Effects Other Than Normal Growth:

None.

4. Total Revenues and Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring Effects:

None.

2. Recurring Effects:

None.

3. Long Run Effects Other Than Normal Growth:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

None.

2. Direct Private Sector Benefits:

Petitioners are notified 10 days earlier of their scheduled appearance before the county value adjustment board.

3. Effects on Competition, Private Enterprise and Employment Markets:

None.

D. FISCAL COMMENTS:

None.

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

This bill does not require cities or counties to spend money or take action that requires expenditure of money.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

This bill does not reduce revenue raising authority.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

This bill does not reduce the state tax shared with counties and municipalities.

V. COMMENTS:

None.

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

The bill's sponsor plans to offer a strike everything amendment to conform this bill with CS/SB 492. The strike everything amendment differs from the bill as introduced in the following manner:

- Requires 30 days written notice, rather than 10 days written notice, as to the time and place for a public hearing to consider the imposition of a special assessment upon property.
- Extends the time of the initial hearing of the county value adjustment board from 45 to 60 days after the notification to certain taxpayers of their property tax assessment.

VII. SIGNATURES:

COMMITTEE ON COMMUNITY AFFAIRS:

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