

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

BILL: SB 1846

SPONSOR: Senator Margolis

SUBJECT: Administrative and Judicial Review of Property Taxes

DATE: March 19, 2003 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Cooper</u>	<u>Yeatman</u>	<u>CP</u>	<u>Favorable</u>
2.	<u> </u>	<u> </u>	<u>JU</u>	<u> </u>
3.	<u> </u>	<u> </u>	<u>FT</u>	<u> </u>
4.	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5.	<u> </u>	<u> </u>	<u> </u>	<u> </u>
6.	<u> </u>	<u> </u>	<u> </u>	<u> </u>

I. Summary:

This bill increases certain periods for the provision of evidence and appearance schedule notices for Value Adjustment Board hearings.

This bill amends the following sections of the Florida Statutes: 194.011 and 194.032, F.S.

II. Present Situation:

Section 4, Article VII, of the State Constitution requires that all property be assessed at “just” or market value for ad valorem tax purposes. Local governments annually levy the ad valorem tax on real and tangible property as of January 1 of each year, less any authorized exemptions.

Part I of chapter 194, F.S., provides for the administrative review of property taxes. Prior to final budget hearings, property owners must be notified of the assessment of all real and tangible personal property they own. (This is referred to as the “TRIM” notice or process.) A taxpayer that objects to the assessment placed on any taxable property may request an informal conference with the property appraiser. Once the request has been received, the property appraiser or a staff member is required to meet with the taxpayer to discuss the correctness of the assessment. The informal conference is not a prerequisite to the administrative review of property assessments.

If the taxpayer is not satisfied with the facts provided by the property appraiser, he or she may file a petition to the County Value Adjustment Board (VAB). The VAB consists of three members of the governing body of the county and two members of the school board. The VAB is required to render a written decision on filed petitions. These decisions may be appealed in the circuit court. Court proceedings are de novo, and the burden of proof is upon the party initiating the appeal.

Section 194.011, F.S., requires a petitioner to the VAB to provide the property appraiser with a list, summary and copies of evidence to be presented at the hearing at least 10 days before the hearing. The property appraiser is required to provide the petitioner with its list, summary and copies of evidence no later than 5 days after the petitioner provides its required evidence list, summary and documentation.

Section 194.032, F.S., establishes a schedule for VAB hearings. Subsection (2) requires the clerk of the governing body of the county to schedule appearances before the VAB. The clerk is required to notify each petitioner of the scheduled time of his or her appearance no less than 20 calendar days prior to the day of such scheduled appearance.

III. Effect of Proposed Changes:

Section 1 amends s. 194.011(4), F.S., to require the petitioner's list, summary and copies of evidence to be presented at the VAB be provided at least 14 days, rather than 10 days, before the hearing. The property appraiser's list, summary and copies of evidence to be presented at the VAB is to be provided no later than 5 days *before the hearing and* after the petitioner provides its required information. This change provides the property appraiser 4 additional days to prepare the list of evidence to be used at the VAB hearing.

Section 2 amends s. 194.032(2), F.S., to revise the notification time period to 22 calendar days prior to the day of scheduled appearance, rather than 20 days as provided in current law.

Section 3 provides that this act will take effect July 1, 2003.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
