

By Senator Evers

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1 A bill to be entitled
2 An act relating to administrative review of property
3 taxes; amending s. 194.011, F.S.; providing that
4 presiding magistrates must use a specified manual in
5 certain proceedings; amending s. 194.015, F.S.;
6 deleting the requirement that a value adjustment board
7 must appoint private counsel; prohibiting a meeting of
8 the value adjustment board unless the presiding
9 magistrate is present; creating s. 194.016, F.S.;
10 requiring the Department of Revenue to appoint a
11 presiding magistrate for each county value adjustment
12 board; providing qualifications, compensation,
13 requirements, responsibilities, and duties with
14 respect to presiding magistrates; amending s. 194.035,
15 F.S.; requiring presiding magistrates to appoint
16 special magistrates; deleting a requirement that the
17 value adjustment board appoint special magistrates in
18 counties having more than a specified population;
19 deleting a requirement that the Department of Revenue
20 provide a list of qualified special magistrates to
21 counties having less than a specified population;
22 deleting certain requirements relating to the training
23 of persons designated to hear petitions before the
24 board in certain counties that do not appoint special
25 magistrates; amending s. 195.002, F.S.; requiring a
26 separate school account and program account in the
27 Certification Program Trust Fund in the State Treasury
28 for funding certain expenses with respect to presiding
29 magistrates; providing an effective date.

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31 Be It Enacted by the Legislature of the State of Florida:

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33 Section 1. Paragraph (b) of subsection (5) of section
34 194.011, Florida Statutes, is amended to read:

35 194.011 Assessment notice; objections to assessments.—

36 (5)

37 (b) The department shall develop a uniform policies and
38 procedures manual that shall be used by value adjustment boards,
39 presiding magistrates, special magistrates, and taxpayers in
40 proceedings before value adjustment boards. The manual shall be
41 made available, at a minimum, on the department's website and on
42 the existing websites of the clerks of circuit courts.

43 Section 2. Section 194.015, Florida Statutes, is amended to
44 read:

45 194.015 Value adjustment board.—There is hereby created a
46 value adjustment board for each county, which shall consist of
47 two members of the governing body of the county as elected from
48 the membership of the board of said governing body, one of whom
49 shall be elected chairperson, and one member of the school board
50 as elected from the membership of the school board, and two
51 citizen members, one of whom shall be appointed by the governing
52 body of the county and must own homestead property within the
53 county and one of whom must be appointed by the school board and
54 must own a business occupying commercial space located within
55 the school district. A citizen member may not be a member or an
56 employee of any taxing authority, and may not be a person who
57 represents property owners in any administrative or judicial
58 review of property taxes. The members of the board may be

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59 temporarily replaced by other members of the respective boards
60 on appointment by their respective chairpersons. Any three
61 members shall constitute a quorum of the board, except that each
62 quorum must include at least one member of said governing board,
63 at least one member of the school board, and at least one
64 citizen member and no meeting of the board shall take place
65 unless a quorum is present. Members of the board may receive
66 such per diem compensation as is allowed by law for state
67 employees if both bodies elect to allow such compensation. The
68 clerk of the governing body of the county shall be the clerk of
69 the value adjustment board. ~~The board shall appoint private~~
70 ~~counsel who has practiced law for over 5 years and who shall~~
71 ~~receive such compensation as may be established by the board.~~
72 ~~The private counsel may not represent the property appraiser,~~
73 ~~the tax collector, any taxing authority, or any property owner~~
74 ~~in any administrative or judicial review of property taxes.~~ No
75 meeting of the board shall take place unless the presiding
76 magistrate of ~~counsel to~~ the board is present. Two-fifths of the
77 expenses of the board shall be borne by the district school
78 board and three-fifths by the district county commission.

79 Section 3. Section 194.016, Florida Statutes, is created to
80 read:

81 194.016 Presiding magistrates; appointment; qualifications
82 and compensation; duties and responsibilities.-

83 (1) The department shall appoint a presiding magistrate for
84 the value adjustment board for each county. A presiding
85 magistrate may be appointed to serve more than one value
86 adjustment board as determined by the department.

87 (2) The presiding magistrate shall be a private counsel who

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88 has practiced law for more than 5 years and who shall receive
89 such compensation as may be established by the department. The
90 compensation of the presiding magistrate shall be an expense of
91 the valuation adjustment board. The presiding magistrate may not
92 represent the property appraiser, the tax collector, a taxing
93 authority, or a property owner in an administrative or judicial
94 review of property taxes.

95 (3) The presiding magistrate shall be responsible for
96 determining whether all the decisions of the value adjustment
97 board are in compliance with all the applicable statutes,
98 provisions of the administrative code, and case law of this
99 state. The presiding magistrate shall supervise all special
100 magistrates and determine whether all the decisions of the
101 special magistrates are in compliance with all the applicable
102 statutes, provisions of the administrative code, and case law of
103 this state. The presiding magistrate shall have the discretion
104 to require a special magistrate to rehear a petition, remove a
105 special magistrate without cause, or order another special
106 magistrate to hear a petition.

107 Section 4. Subsection (1) of section 194.035, Florida
108 Statutes, is amended to read:

109 194.035 Special magistrates; property evaluators.—

110 ~~(1) In counties having a population of more than 75,000,~~
111 The presiding magistrate board shall appoint special magistrates
112 for the purpose of taking testimony and making recommendations
113 to the board, which recommendations the board may act upon
114 without further hearing. These special magistrates may not be
115 elected or appointed officials or employees of the county but
116 shall be selected from a list of those qualified individuals who

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117 are willing to serve as special magistrates. Employees and
118 elected or appointed officials of a taxing jurisdiction or of
119 the state may not serve as special magistrates. The clerk of the
120 board shall annually notify such individuals or their
121 professional associations to make known to them that
122 opportunities to serve as special magistrates exist. ~~The~~
123 ~~Department of Revenue shall provide a list of qualified special~~
124 ~~magistrates to any county with a population of 75,000 or less.~~
125 Subject to appropriation, the department shall reimburse
126 counties with a population of 75,000 or less for payments made
127 to special magistrates appointed for the purpose of taking
128 testimony and making recommendations to the value adjustment
129 board pursuant to this section. The department shall establish a
130 reasonable range for payments per case to special magistrates
131 based on such payments in other counties. Requests for
132 reimbursement of payments outside this range shall be justified
133 by the county. If the total of all requests for reimbursement in
134 any year exceeds the amount available pursuant to this section,
135 payments to all counties shall be prorated accordingly. ~~If a~~
136 ~~county having a population less than 75,000 does not appoint a~~
137 ~~special magistrate to hear each petition, the person or persons~~
138 ~~designated to hear petitions before the value adjustment board~~
139 ~~or the attorney appointed to advise the value adjustment board~~
140 ~~shall attend the training provided pursuant to subsection (3),~~
141 ~~regardless of whether the person would otherwise be required to~~
142 ~~attend, but shall not be required to pay the tuition fee~~
143 ~~specified in subsection (3).~~ A special magistrate appointed to
144 hear issues of exemptions and classifications shall be a member
145 of The Florida Bar with no less than 5 years' experience in the

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146 area of ad valorem taxation. A special magistrate appointed to
147 hear issues regarding the valuation of real estate shall be a
148 state certified real estate appraiser with not less than 5
149 years' experience in real property valuation. A special
150 magistrate appointed to hear issues regarding the valuation of
151 tangible personal property shall be a designated member of a
152 nationally recognized appraiser's organization with not less
153 than 5 years' experience in tangible personal property
154 valuation. A special magistrate need not be a resident of the
155 county in which he or she serves. A special magistrate may not
156 represent a person before the board in any tax year during which
157 he or she has served that board as a special magistrate. Before
158 appointing a special magistrate, a value adjustment board shall
159 verify the special magistrate's qualifications. The presiding
160 magistrate ~~value adjustment board~~ shall ensure that the
161 selection of special magistrates is based solely upon the
162 experience and qualifications of the special magistrate and is
163 not influenced by the property appraiser. The special magistrate
164 shall accurately and completely preserve all testimony and, in
165 making recommendations to the value adjustment board, shall
166 include proposed findings of fact, conclusions of law, and
167 reasons for upholding or overturning the determination of the
168 property appraiser. The expense of hearings before magistrates
169 and any compensation of special magistrates shall be borne
170 three-fifths by the board of county commissioners and two-fifths
171 by the school board.

172 Section 5. Subsection (2) of section 195.002, Florida
173 Statutes, is amended to read:

174 195.002 Supervision by Department of Revenue.—

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175 (2) In furtherance of its duty to conduct schools to
176 upgrade assessment skills and collection skills, the department
177 may establish by rule committees on admissions and
178 certification. The department may also incur reasonable expenses
179 for hiring instructors, travel, office operations, certificates
180 of completion, badges or awards, food service incidental to
181 conducting such schools, salaries and benefits of department
182 employees whose duties are directly associated with developing
183 and conducting such schools, and administering any certification
184 program under s. 145.10, s. 145.11, or s. 194.035. The
185 department may charge a tuition fee and an examination fee to
186 any person who attends such a school and may charge a fee to
187 certify or recertify any person under such a program. The
188 department shall deposit such fees into the Certification
189 Program Trust Fund which is created in the State Treasury. There
190 shall be separate school accounts and program accounts in the
191 trust fund for property appraisers, tax collectors, presiding
192 magistrates, and special magistrates. The department shall use
193 money in the fund to pay such expenses.

194 Section 6. This act shall take effect July 1, 2013.