

By Senator Abruzzo

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1                                   A bill to be entitled  
2           An act relating to value adjustment boards; amending  
3           s. 192.001, F.S.; providing and revising definitions;  
4           amending s. 192.0105, F.S.; adding and revising rights  
5           to the Florida Taxpayer's Bill of Rights relating to  
6           the administrative review of property assessment  
7           determinations; amending s. 193.461, F.S.; revising  
8           procedures for filing a late application to classify  
9           land as agricultural and for challenging the denial of  
10          a late application; amending s. 194.011, F.S.;  
11          providing that a person who has assumed responsibility  
12          for the tax payment on property is considered the  
13          taxpayer for the purposes of receiving the tax  
14          assessment notice; providing that a taxpayer is not  
15          required to have a professionally prepared appraisal  
16          report at an informal conference to consider a  
17          taxpayer's objection to the assessment; requiring the  
18          board to report the number of petitions filed with the  
19          board which challenge assessments; providing that  
20          individual unit owners may withdraw their parcel of  
21          property from a joint petition brought by their  
22          association at any time; requiring that certain  
23          documentation be included in an evidence list provided  
24          to a taxpayer who petitions a value adjustment board;  
25          specifying the information that must be provided to  
26          the petitioner before the hearing before the board;  
27          requiring the department to adopt rules to establish a  
28          transparent, fair, and uniform value adjustment board  
29          process; providing for the publication of board

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30 procedures on a website; providing duties of value  
31 adjustment board members; amending s. 194.013, F.S.;

32 conforming provisions to changes made by the act;  
33 providing that the filing fee of a successful  
34 petitioner shall be refunded; amending s. 194.014,  
35 F.S.; requiring the board to report the total number  
36 of petitions denied for failure to partially pay ad  
37 valorem taxes pending resolution of an assessment  
38 challenge; authorizing a court to level a penalty  
39 against the board for failing to pay interest on a  
40 refund of taxes paid; amending s. 194.015, F.S.;

41 providing that board members, special magistrates, and  
42 staff are public officers subject to ch. 112, F.S.,  
43 and the Commission on Ethics; amending s. 194.032,  
44 F.S.; revising provisions relating to board hearing  
45 timetables; specifying that parties to a hearing may  
46 not be denied a sufficient and reasonable amount of  
47 time to present their case; amending s. 194.034, F.S.;

48 revising procedures relating to hearing procedures;  
49 deleting a provision prohibiting a petitioner from  
50 presenting evidence that the petitioner denied to the  
51 property appraiser; providing that a property  
52 appraiser's request for information during the tax  
53 roll development process is not considered information  
54 that may be denied by a taxpayer as evidence for a  
55 hearing; amending s. 194.035; F.S.; providing that  
56 special magistrates may be compensated only by an  
57 hourly wage; providing that a licensed special  
58 magistrate is subject to discipline under his or her

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59 professional license for actions performed as a  
60 special magistrate; making technical corrections;  
61 providing applicability; providing an effective date.  
62

63 Be It Enacted by the Legislature of the State of Florida:  
64

65 Section 1. Paragraph (a) of subsection (2) of section  
66 192.001, Florida Statutes, is amended, and subsections (20) and  
67 (21) are added to that section, to read:

68 192.001 Definitions.—All definitions set out in chapters 1  
69 and 200 that are applicable to this chapter are included herein.  
70 In addition, the following definitions shall apply in the  
71 imposition of ad valorem taxes:

72 (2) "Assessed value of property" means an annual  
73 determination of:

74 (a) The just or ~~fair~~ market value of an item or property;

75 (b) The value of property as limited by Art. VII of the  
76 State Constitution; or

77 (c) The value of property in a classified use or at a  
78 fractional value if the property is assessed solely on the basis  
79 of character or use or at a specified percentage of its value  
80 under Art. VII of the State Constitution.

81 (20) "Fair market value" means the amount that a willing  
82 purchaser would pay a willing seller in an arm's length  
83 transaction. The term does not include adjustments made to the  
84 recorded selling price or fair market value in determining the  
85 assessed value of the property.

86 (21) "Just value" means the amount that a willing purchaser  
87 would pay a willing seller in an arm's length transaction after

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88 proper consideration of the relevant statutory factors and  
89 including adjustments made to the recorded selling price or fair  
90 market value in determining the assessed value of the property.  
91 The term "market value" may be used interchangeably with "just  
92 value."

93 Section 2. Subsection (2) of section 192.0105, Florida  
94 Statutes, is amended to read:

95 192.0105 Taxpayer rights.—There is created a Florida  
96 Taxpayer's Bill of Rights for property taxes and assessments to  
97 guarantee that the rights, privacy, and property of the  
98 taxpayers of this state are adequately safeguarded and protected  
99 during tax levy, assessment, collection, and enforcement  
100 processes administered under the revenue laws of this state. The  
101 Taxpayer's Bill of Rights compiles, in one document, brief but  
102 comprehensive statements that summarize the rights and  
103 obligations of the property appraisers, tax collectors, clerks  
104 of the court, local governing boards, the Department of Revenue,  
105 and taxpayers. Additional rights afforded to payors of taxes and  
106 assessments imposed under the revenue laws of this state are  
107 provided in s. 213.015. The rights afforded taxpayers to assure  
108 that their privacy and property are safeguarded and protected  
109 during tax levy, assessment, and collection are available only  
110 insofar as they are implemented in other parts of the Florida  
111 Statutes or rules of the Department of Revenue. The rights so  
112 guaranteed to state taxpayers in the Florida Statutes and the  
113 departmental rules include:

114 (2) THE RIGHT TO DUE PROCESS.—

115 (a) The right to a just value definition in close  
116 conformity with the applicable provisions of the State

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117 Constitution and the laws of this state applied consistently in  
118 both assessment development by the property appraiser and  
119 assessment review by the value adjustment board and the courts  
120 of this state (see ss. 192.001, 194.011, and 194.301).

121 (b)~~(a)~~ The right to an informal conference with the  
122 property appraiser to present facts the taxpayer considers to  
123 support changing the assessment and to have the property  
124 appraiser present facts supportive of the assessment upon proper  
125 request of any taxpayer who objects to the assessment placed on  
126 his or her property (see s. 194.011(2)).

127 (c)~~(b)~~ The right to petition the value adjustment board  
128 over objections to assessments, denial of exemption, denial of  
129 agricultural classification, denial of historic classification,  
130 denial of high-water recharge classification, disapproval of tax  
131 deferral, and any penalties on deferred taxes imposed for  
132 incorrect information willfully filed. Payment of estimated  
133 taxes does not preclude the right of the taxpayer to challenge  
134 his or her assessment (see ss. 194.011(3), 196.011(6) and  
135 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
136 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

137 (d)~~(e)~~ The right to file a petition for exemption or  
138 agricultural classification with the value adjustment board when  
139 an application deadline is missed, upon demonstration of  
140 particular extenuating circumstances for filing late (see ss.  
141 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

142 (e)~~(d)~~ The right to prior notice of the value adjustment  
143 board's hearing date, the right to the hearing at the scheduled  
144 time, and the right to have the hearing rescheduled if the  
145 hearing is not commenced within a reasonable time, not to exceed

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146 2 hours, after the scheduled time (see s. 194.032(2)).

147 (f)~~(e)~~ The right to notice of date of certification of tax  
148 rolls and receipt of property record card if requested (see ss.  
149 193.122(2) and (3) and 194.032(2)).

150 (g) The right to an administrative review before a special  
151 magistrate or other person designated to hear petitions  
152 contesting assessments placed on property who has passed an  
153 examination demonstrating competency in subjects covered in an  
154 annual training developed by the department in an open, public,  
155 and transparent process (see ss. 194.011, 194.015, and 194.035).

156 (h)~~(f)~~ The right, in value adjustment board proceedings, to  
157 have all evidence, including rebuttal evidence, presented and  
158 considered at a public hearing at the scheduled time, to be  
159 represented by an attorney or agent, to have witnesses sworn and  
160 cross-examined, and to examine property appraisers or evaluators  
161 employed by the board who present testimony (see ss.  
162 194.034(1)~~(a)~~ and ~~(e)~~ and (4), and 194.065(4) ~~194.035(2)~~).

163 (i) The right to an assessment review by a value adjustment  
164 board applying the same statutory criteria and appraisal  
165 practices lawfully applied by the property appraiser in  
166 developing the original assessment (see ss. 194.011 and  
167 194.301).

168 (j)~~(g)~~ The right to be sent a timely written decision by a  
169 ~~the~~ value adjustment board containing findings of fact and  
170 conclusions of law logically connected to the findings of fact  
171 that identifies each statutory criterion applicable to the  
172 assessment determination under administrative review and  
173 transparently states, based on the admitted evidence, the  
174 actions taken by the property appraiser in determining the

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175 assessment (see ss. 194.011, 194.034, 194.301, and 194.3015).  
 176 ~~and reasons for upholding or overturning the determination of~~  
 177 ~~the property appraiser, and~~

178 (k) The right to advertised notice of all board actions,  
 179 including appropriate narrative and column descriptions, in  
 180 brief and nontechnical language (see s. ss. 194.034(2) and  
 181 194.037(3)).

182 (l) ~~(h)~~ The right at a public hearing on non-ad valorem  
 183 assessments or municipal special assessments to provide written  
 184 objections and to provide testimony to the local governing board  
 185 (see ss. 197.3632(4)(c) and 170.08).

186 (m) The right to a transparent, fair, and uniform value  
 187 adjustment board process (see ss. 194.011 and 194.301).

188 (n) ~~(i)~~ The right to bring action in circuit court to  
 189 contest a tax assessment or appeal value adjustment board  
 190 decisions to disapprove exemption or deny tax deferral (see ss.  
 191 194.036(1)(c) and (2), 194.171, 196.151, and 197.2425).

192 Section 3. Paragraph (a) of subsection (3) of section  
 193 193.461, Florida Statutes, is amended to read:

194 193.461 Agricultural lands; classification and assessment;  
 195 mandated eradication or quarantine program.-

196 (3) (a) ~~No~~ Lands may not shall be classified as agricultural  
 197 lands unless a return is filed on or before March 1 of each  
 198 year. ~~The property appraiser,~~ Before ~~so~~ classifying such lands,  
 199 the property appraiser may require the taxpayer or the  
 200 taxpayer's representative to furnish the property appraiser such  
 201 information as may reasonably be required to establish that such  
 202 lands were actually used for a bona fide agricultural purpose.  
 203 Failure to make timely application by March 1 constitutes shall

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204 ~~constitute~~ a waiver for 1 year of the privilege herein granted  
205 for agricultural assessment. However:7

206 1. An applicant who is qualified to receive an agricultural  
207 classification ~~but who~~ fails to file an application by March 1  
208 may file an application for the classification with the property  
209 appraiser on or before the 25th day following the mailing by the  
210 property appraiser of the notices required under s. 194.011(1).  
211 Upon receipt of sufficient evidence that demonstrates that the  
212 applicant was unable to apply for the classification in a timely  
213 manner or otherwise demonstrates extenuating circumstances, the  
214 property appraiser may grant the classification. If the  
215 applicant fails to produce sufficient evidence to warrant  
216 granting the application as judged by the property appraiser,  
217 the applicant and may file, pursuant to s. 194.011(3), file a  
218 petition with the value adjustment board requesting that the  
219 classification be granted. ~~The petition may be filed at any time~~  
220 ~~during the taxable year on or before the 25th day following the~~  
221 ~~mailing of the notice by the property appraiser as provided in~~  
222 ~~s. 194.011(1). Notwithstanding the provisions of s. 194.013, the~~  
223 ~~applicant must pay a nonrefundable fee of \$15 upon filing the~~  
224 ~~petition.~~ Upon reviewing the petition, if the person is  
225 qualified to receive the classification and demonstrates  
226 particular extenuating circumstances as judged by ~~the property~~  
227 ~~appraiser or the value adjustment~~ board to warrant granting the  
228 classification, ~~the property appraiser or the value adjustment~~  
229 board may grant the classification.

230 2. The owner of land that was classified agricultural in  
231 the previous year and whose ownership or use has not changed may  
232 reapply on a short form as provided by the department. The

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233 lessee of property may make original application or reapply  
234 using the short form if the lease, or an affidavit executed by  
235 the owner, provides that the lessee is empowered to make  
236 application for the agricultural classification on behalf of the  
237 owner and a copy of the lease or affidavit accompanies the  
238 application.

239 3. A county may, at the request of the property appraiser  
240 and by a majority vote of its governing body, waive the  
241 requirement that an annual application or statement be made for  
242 classification of property within the county after an initial  
243 application is made and the classification granted by the  
244 property appraiser. Such waiver may be revoked by a majority  
245 vote of the governing body of the county.

246 Section 4. Section 194.011, Florida Statutes, is amended to  
247 read:

248 194.011 Assessment notice; objections to assessments.—

249 (1) Each taxpayer whose property is subject to real or  
250 tangible personal ad valorem taxes shall be notified by the  
251 property appraiser of the assessment of each taxable item of  
252 such property, as provided in s. 200.069. For the purposes of  
253 this section, a person who, pursuant to a contract, is  
254 responsible for the entire tax payment on a property and has the  
255 written consent of the property owner is considered the  
256 taxpayer.

257 (2) A ~~Any~~ taxpayer who objects to the assessment placed on  
258 ~~any~~ property taxable to him or her, including the assessment of  
259 homestead property at less than just value under s. 193.155(8),  
260 may request that the property appraiser ~~to~~ informally confer  
261 with him or her ~~the taxpayer~~.

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262        (a) Upon receiving the request, the property appraiser, or  
263 a member of his or her staff, shall confer with the taxpayer  
264 regarding the correctness of the assessment. At the ~~this~~  
265 informal conference, the taxpayer shall present those facts  
266 ~~considered by the taxpayer~~ considers ~~to be~~ supportive of the  
267 taxpayer's claim for a change in the assessment ~~of the property~~  
268 ~~appraiser~~. The property appraiser or his or her representative  
269 ~~at this conference~~ shall present those facts ~~considered by the~~  
270 property appraiser considers ~~to be~~ supportive of the correctness  
271 of the assessment. However, participation in the informal  
272 conference is not ~~nothing herein shall be construed to be~~ a  
273 prerequisite to administrative or judicial review of property  
274 assessments.

275        (b) A taxpayer is not required to provide a professionally  
276 prepared appraisal report in an informal conference or  
277 administrative hearing.

278        (3) A petition to the value adjustment board must be in  
279 substantially the form prescribed by the department.  
280 Notwithstanding s. 195.022, a county officer may not refuse to  
281 accept a department form ~~provided by the department for this~~  
282 ~~purpose~~ if the taxpayer chooses to use it. A petition to the  
283 value adjustment board must ~~shall~~ describe the property by  
284 parcel number and shall be filed as follows:

285        (a) The property appraiser shall have available and ~~shall~~  
286 distribute forms prescribed by the department ~~of Revenue~~ on  
287 which the petition shall be made. The ~~Such~~ petition shall be  
288 sworn to by the petitioner or his or her state-licensed agent.

289        (b) The completed petition shall be filed with the clerk of  
290 the value adjustment board ~~of the county~~, who shall acknowledge

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291 receipt ~~thereof~~ and promptly furnish a copy ~~thereof~~ to the  
292 property appraiser.

293 (c) The petition must ~~shall~~ state the approximate amount of  
294 time anticipated by the taxpayer anticipates he or she will need  
295 to present and argue his or her petition before the board.

296 (d) If the issue involves valuation, the petition may be  
297 filed, ~~as to valuation issues, at any time during the taxable~~  
298 ~~year~~ on or before the 25th day following the mailing of the  
299 notice by the property appraiser as provided in subsection (1).  
300 If the issue involves ~~With respect to an issue involving~~ the  
301 denial of an exemption, an agricultural or high-water recharge  
302 classification application, an application for classification as  
303 historic property used for commercial or certain nonprofit  
304 purposes, or a deferral, the petition must be filed ~~at any time~~  
305 ~~during the taxable year~~ on or before the 30th day following the  
306 mailing of the notice by the property appraiser under s.  
307 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or  
308 notice by the tax collector under s. 197.2425. Within 35 days  
309 following the mailing of the assessment notice as provided in  
310 subsection (1), the value adjustment board shall report to the  
311 department, property appraiser, tax collector, and governing  
312 body of the county, on a form prescribed by the department, the  
313 total number of timely filed petitions filed with the board,  
314 distinguishing between petitions relating to value, exemptions,  
315 and classifications.

316 (e) A condominium association, cooperative association, or  
317 ~~any~~ homeowners' association, as defined in s. 723.075, which has  
318 the ~~with~~ approval of its board of administration or directors,  
319 may file with the value adjustment board a single joint petition

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320 on behalf of any association members who own parcels of property  
321 which the property appraiser determines are substantially  
322 similar with respect to location, proximity to amenities, number  
323 of rooms, living area, and condition. The condominium  
324 association, cooperative association, or homeowners' association  
325 ~~as defined in s. 723.075~~ shall provide the unit owners with  
326 notice of its intent to petition the value adjustment board.  
327 Individual unit owners may withdraw their parcel of property  
328 from the joint petition brought by their association at any time  
329 by filing a withdrawal form, as prescribed by the department,  
330 with the clerk and shall provide at least 20 days for a unit  
331 owner to elect, in writing, that his or her unit not be included  
332 in the petition.

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

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

343 (4) (a) At least 15 days before the hearing the petitioner  
344 shall provide to the property appraiser a list of evidence to be  
345 presented at the hearing, together with copies of all  
346 documentation to be considered by the value adjustment board and  
347 a summary of evidence to be presented by witnesses.

348 (b) At least ~~No later than~~ 7 days before the hearing, if

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349 the petitioner has provided the information required under  
350 paragraph (a), and if requested in writing by the petitioner,  
351 the property appraiser shall provide to the petitioner a list of  
352 evidence to be presented at the hearing, together with copies of  
353 all documentation to be considered by the value adjustment board  
354 and a summary of evidence to be presented by witnesses. The  
355 evidence list must contain the property record card for the  
356 property that is the subject of the petition as well as the  
357 property record card for any comparable property listed as  
358 evidence. If the petition challenges the assessed value of the  
359 property, the evidence list must also include a copy of the form  
360 signed by the property appraiser documenting adjustments made to  
361 the recorded selling price or fair market value of the property  
362 pursuant to those factors described in s. 193.011(8) card if  
363 provided by the clerk. Failure of the property appraiser to  
364 timely comply with the requirements of this paragraph shall  
365 result in a rescheduling of the hearing.

366 (c) At least 3 days before the hearing, if the property  
367 appraiser has provided the information required under paragraph  
368 (b), and if requested in writing by the property appraiser, the  
369 petitioner shall provide to the property appraiser a list of  
370 rebuttal evidence to be presented at the hearing, copies of all  
371 documentation to be considered by the value adjustment board,  
372 and a summary of evidence to be presented by witnesses.

373 (d) Failure by either party to timely comply with this  
374 requirement shall result in the exclusion of that party's  
375 evidence from consideration by the value adjustment board.

376 (e) All evidence that is confidential under current law  
377 remains confidential until it is submitted to the value

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378 adjustment board for consideration and admission into the  
379 record, unless used for impeachment purposes.

380 (f) A property appraiser's request for information during  
381 the tax roll development process is not considered a request for  
382 information to be used in the challenge of a proposed  
383 assessment, and the taxpayer's failure to provide such  
384 information is not grounds for the exclusion of evidence.

385 (5) (a) The department shall ~~by rule~~ prescribe rules to  
386 establish a transparent, fair, and uniform value adjustment  
387 board process. Such rules must include:

388 1. Uniform procedures for hearings before the value  
389 adjustment board, including ~~which include requiring:~~

390 ~~1.~~ procedures for the exchange of information and evidence  
391 by the property appraiser and the petitioner consistent with s.  
392 194.032.

393 ~~2. That~~ The ~~value adjustment~~ board and the property

394 appraiser shall make ~~hold an organizational meeting for the~~  
395 ~~purpose of making~~ these procedures available to petitioners. A  
396 website link satisfies this requirement.

397 2. Duties and responsibilities of the members of a value  
398 adjustment board relating to:

399 a. The oversight of the clerk of the value adjustment  
400 board, special magistrates, and value adjustment board  
401 attorneys.

402 b. The consideration of special magistrate recommendations,  
403 value adjustment board attorney recommendations, and appellate  
404 decisions rendered by a circuit court pursuant to s. 194.036.

405 3. Minimum qualifications for special magistrates and value  
406 adjustment board attorneys consistent with ss. 194.015 and

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407 194.035.

408 4. Minimum written contract requirements for special  
409 magistrates and value adjustment board attorneys specifying the  
410 duties of the position, standards of conduct, and performance  
411 standards.

412 5. Requirements for written decisions rendered by a value  
413 adjustment board consistent with s. 194.034.

414 6. Mandatory training requirements for special magistrates  
415 and value adjustment board attorneys consistent with ss. 194.015  
416 and 194.035 and any other training requirements deemed necessary  
417 by the department.

418 7. Any rules that the department deems necessary to provide  
419 effective oversight of the value adjustment board process and to  
420 ensure compliance with all applicable laws and rules.

421 (b) The department shall develop a uniform policies and  
422 procedures manual that shall be used by value adjustment boards,  
423 board special magistrates, and taxpayers in proceedings before  
424 the board ~~value adjustment boards~~. The manual must, at a  
425 minimum, shall be made available, ~~at a minimum,~~ on the  
426 department's website and on the existing websites of the  
427 property appraiser, boards, and the clerks of circuit courts.

428 (6) The following provisions apply to petitions to the  
429 value adjustment board concerning the assessment of homestead  
430 property at less than just value under s. 193.155(8):

431 (a) If the taxpayer does not agree with the amount of the  
432 assessment limitation difference for which the taxpayer  
433 qualifies as stated by the property appraiser in the county  
434 where the previous homestead property was located, or if the  
435 property appraiser in that county has not stated that the

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436 taxpayer qualifies to transfer any assessment limitation  
437 difference, upon the taxpayer filing a petition to the value  
438 adjustment board in the county where the new homestead property  
439 is located, the ~~value adjustment~~ board in that county shall,  
440 upon receiving the appeal, send a notice to the ~~value adjustment~~  
441 board in the county where the previous homestead was located,  
442 which shall reconvene if it has already adjourned.

443 (b) Such notice operates as a petition in, and creates an  
444 appeal to, the value adjustment board in the county where the  
445 previous homestead was located for ~~of~~ all issues surrounding the  
446 previous assessment differential for the taxpayer involved.  
447 However, the taxpayer may not petition to have the just,  
448 assessed, or taxable value of the previous homestead changed.

449 (c) The value adjustment board in the county where the  
450 previous homestead was located shall set the petition for  
451 hearing and notify the taxpayer, the property appraiser in the  
452 county where the previous homestead was located, the property  
453 appraiser in the county where the new homestead is located, and  
454 the ~~value adjustment~~ board in that county, and ~~shall~~ hear the  
455 appeal. Such appeal shall be heard by a ~~an attorney~~ special  
456 magistrate who is licensed to practice law if the ~~value~~  
457 ~~adjustment~~ board in the county where the previous homestead was  
458 located uses special magistrates. The taxpayer may attend such  
459 hearing and may present evidence, ~~but need not do so~~. The ~~value~~  
460 ~~adjustment~~ board in the county where the previous homestead was  
461 located shall issue a decision and send a copy of the decision  
462 to all affected parties simultaneously ~~the value adjustment~~  
463 ~~board in the county where the new homestead is located~~.

464 (d) In hearing the appeal in the county where the new

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465 homestead is located, that value adjustment board shall consider  
466 the decision of the ~~value adjustment~~ board in the county where  
467 the previous homestead was located on the issues pertaining to  
468 the previous homestead and on the amount of any assessment  
469 reduction for which the taxpayer qualifies. The ~~value adjustment~~  
470 board in the county where the new homestead is located may not  
471 hold its hearing until it has received the decision from the  
472 ~~value adjustment~~ board in the county where the previous  
473 homestead was located.

474 (e) In any circuit court proceeding to review the decision  
475 of the value adjustment board in the county where the new  
476 homestead is located, the court may also review the decision of  
477 the ~~value adjustment~~ board in the county where the previous  
478 homestead was located.

479 Section 5. Section 194.013, Florida Statutes, is amended to  
480 read:

481 194.013 Filing fees for petitions; disposition; waiver.—

482 (1) ~~If so required by resolution of the value adjustment~~  
483 ~~board,~~ A petition filed pursuant to s. 194.011 or s.  
484 193.461(3)(a) must ~~shall~~ be accompanied by a filing fee to be  
485 paid to the clerk of the value adjustment board in an amount  
486 determined by the board not to exceed \$15 for each separate  
487 parcel of property, real or personal, covered by the petition  
488 and subject to appeal. However, a no-such filing fee is not ~~may~~  
489 ~~be required~~ for ~~with respect to~~ an appeal from the disapproval  
490 of homestead exemption under s. 196.151 or from the denial of  
491 tax deferral under s. 197.2425. Only a single filing fee shall  
492 be charged for ~~under this section as to~~ any particular parcel of  
493 property despite the existence of multiple issues and hearings

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494 pertaining to such parcel. For joint petitions filed pursuant to  
495 s. 194.011(3)(e) or (f), a single filing fee shall be charged.  
496 Such fee shall be calculated as the cost of the value adjustment  
497 board special magistrate for the time involved in hearing the  
498 joint petition and may ~~shall~~ not exceed \$5 per parcel. The said  
499 fee shall ~~is to~~ be proportionately paid by affected parcel  
500 owners.

501 (2) The value adjustment board shall waive the filing fee  
502 for ~~with respect to~~ a petition filed by a taxpayer who  
503 demonstrates ~~at the time of filing~~, by an appropriate  
504 certificate or other documentation issued by the Department of  
505 Children and Families ~~Family Services~~ and ~~submitted with the~~  
506 ~~petition~~, that he or she ~~the petitioner~~ is then an eligible  
507 recipient of temporary assistance under chapter 414.

508 (3) All filing fees imposed under this section shall be  
509 paid to the clerk of the value adjustment board at the time of  
510 filing. If such fees are not paid at that time, the petition  
511 shall be deemed invalid and ~~shall be~~ rejected. If the taxpayer  
512 or the taxpayer's representative successfully petitions the  
513 board, the filing fee shall be refunded.

514 (4) All filing fees collected by the clerk shall be  
515 allocated and used ~~utilized~~ to defray, to the extent possible,  
516 the costs incurred in connection with the administration and  
517 operation of the value adjustment board.

518 Section 6. Paragraph (d) is added to subsection (1) of  
519 section 194.014, Florida Statutes, and subsection (2) of that  
520 section, is amended to read:

521 194.014 Partial payment of ad valorem taxes; proceedings  
522 before value adjustment board.—

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523 (1)

524 (d) The value adjustment board shall report annually, by  
 525 April 25, on a form prescribed by the department, to the  
 526 department, the property appraiser, and the governing body of  
 527 the county the total number of petitions denied for failure to  
 528 make the payment required under this subsection.

529 (2) If the value adjustment board determines that the  
 530 petitioner owes ad valorem taxes in excess of the amount paid,  
 531 the unpaid amount accrues interest at the rate of 12 percent per  
 532 year from the date the taxes became delinquent pursuant to s.  
 533 197.333 until the unpaid amount is paid. If the ~~value adjustment~~  
 534 board determines that a refund is due, the overpaid amount  
 535 accrues interest at the rate of 12 percent per year from the  
 536 date the taxes became delinquent pursuant to s. 197.333 until a  
 537 refund is paid. Interest does not accrue on amounts paid in  
 538 excess of 100 percent of the current taxes due as provided on  
 539 the tax notice issued pursuant to s. 197.322. If the interest  
 540 owed on a refund is improperly withheld, the taxpayer may seek a  
 541 judgment and if the court finds the taxpayer is owed interest,  
 542 the court shall levy a penalty payable to the taxpayer equal to  
 543 100 percent of the amount of interest owed to the taxpayer.

544 Section 7. Section 194.015, Florida Statutes, is amended to  
 545 read:

546 194.015 Value adjustment board. ~~There is hereby created~~ A  
 547 value adjustment board is established in ~~for~~ each county, which  
 548 shall consist of two members elected from ~~of~~ the governing body  
 549 of the county ~~as elected from the membership of the board of~~  
 550 ~~said governing body~~, one of whom shall be elected chairperson;;  
 551 ~~and one member of the school board as elected from the~~

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552 membership of the school board;7 and two citizen members, one of  
 553 whom shall be appointed by the governing body of the county and  
 554 must own homestead property within the county, and one of whom  
 555 must be appointed by the school board and must own a business  
 556 occupying commercial space ~~located~~ within the school district. A  
 557 citizen member may not be a member or an employee of a any  
 558 taxing authority, and may not be a person who represents  
 559 property owners in an any administrative or judicial review of  
 560 property taxes. The members of the board may be temporarily  
 561 replaced by other members of the respective boards upon ~~an~~  
 562 appointment by their respective chairpersons.

563 (1) Value adjustment board members, special magistrates,  
 564 and staff are public officers for the purposes of chapter 112  
 565 and are subject to the jurisdiction of the Commission on Ethics.

566 (2) Any three members shall constitute a quorum of the  
 567 board, except that each quorum must include at least one member  
 568 of the said governing board of the county, at least one member  
 569 of the school board, and at least one citizen member. ~~and no~~  
 570 ~~meeting of~~ The board may not meet in the absence of ~~shall take~~  
 571 ~~place unless~~ a quorum ~~is present.~~

572 (3) Members of the board may receive such per diem  
 573 compensation as provided under s. 112.061 ~~is allowed by law for~~  
 574 ~~state employees~~ if both bodies elect to allow such compensation.

575 (4) The clerk of the governing body of the county shall be  
 576 the clerk of the value adjustment board.

577 (5) The board shall appoint private counsel who has  
 578 practiced law for more than ~~over~~ 5 years and who shall receive  
 579 such compensation as may be established by the board. The  
 580 private counsel may not represent the property appraiser, the

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581 tax collector, any taxing authority, or any property owner in an  
582 ~~any~~ administrative or judicial review of property taxes. ~~No~~  
583 ~~meeting of~~ The board may not meet ~~shall take place~~ unless  
584 counsel to the board is present.

585 (6) Two-fifths of the expenses of the value adjustment  
586 board shall be borne by the district school board and three-  
587 fifths by the district county commission.

588 Section 8. Subsections (1) and (2) of section 194.032,  
589 Florida Statutes, are amended to read:

590 194.032 Hearing purposes; timetable.-

591 (1) ~~(a)~~ Upon approval of all or any part of the assessment  
592 rolls by the department, the value adjustment board may convene  
593 hearings and shall meet within ~~not earlier than 30 days and not~~  
594 ~~later than 60 days after the mailing of the notice provided in~~  
595 ~~s. 194.011(1); however, no board hearing shall be held before~~  
596 ~~approval of all or any part of the assessment rolls by the~~  
597 ~~Department of Revenue.~~

598 (a) The board shall meet for the following purposes:

599 1. Hearing petitions relating to assessments filed pursuant  
600 to s. 194.011(3).

601 2. Hearing complaints relating to homestead exemptions as  
602 provided for under s. 196.151.

603 3. Hearing appeals from exemptions denied, or disputes  
604 arising from exemptions granted, upon the filing of exemption  
605 applications under s. 196.011.

606 4. Hearing appeals concerning ad valorem tax deferrals and  
607 classifications.

608 ~~(b) Notwithstanding the provisions of paragraph (a),~~ The  
609 value adjustment board may meet before department ~~prior to the~~

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610 approval of the assessment rolls ~~by the department of Revenue,~~  
611 ~~but not earlier than July 1,~~ to hear appeals pertaining to the  
612 denial by the property appraiser of exemptions, agricultural and  
613 high-water recharge classifications, classifications as historic  
614 property used for commercial or certain nonprofit purposes, and  
615 deferrals under subparagraphs (a)2., 3., and 4. ~~In such event,~~  
616 However, the board may not certify ~~any~~ assessments under s.  
617 193.122 until the department ~~of Revenue~~ has approved the  
618 assessments in accordance with s. 193.1142 and all hearings have  
619 been held with respect to the particular parcel under appeal.

620 (c) ~~In no event may~~ A hearing may not be held pursuant to  
621 this subsection relative to valuation issues before ~~prior to~~  
622 ~~completion of~~ the hearings required under s. 200.065(2)(c) are  
623 completed.

624 (2)(a) The clerk of the governing body of the county shall  
625 prepare a schedule of appearances before the value adjustment  
626 board based on petitions timely filed with the clerk ~~him or her~~.  
627 The clerk shall notify each petitioner of the scheduled time of  
628 his or her appearance at least 25 calendar days before the day  
629 of the scheduled appearance. The notice must indicate whether  
630 the petition has been scheduled to be heard at a particular time  
631 or during a block of time, which must be clearly specified in  
632 the notice. ~~If the petition has been scheduled to be heard~~  
633 ~~within a block of time, the beginning and ending of that block~~  
634 ~~of time must be indicated on the notice; however, as provided in~~  
635 ~~paragraph (b), a petitioner may not be required to wait for more~~  
636 ~~than a reasonable time, not to exceed 2 hours, after the~~  
637 ~~beginning of the block of time. If the petitioner checked the~~  
638 ~~appropriate box on the petition form to request a copy of the~~

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639 ~~property record card containing relevant information used in~~  
640 ~~computing the current assessment, the property appraiser must~~  
641 ~~provide the copy to the petitioner upon receipt of the petition~~  
642 ~~from the clerk regardless of whether the petitioner initiates~~  
643 ~~evidence exchange, unless the property record card is available~~  
644 ~~online from the property appraiser.~~ Upon receipt of the notice,  
645 the petitioner may reschedule the hearing once ~~a single time~~ by  
646 submitting to the clerk a written request to reschedule, at  
647 least 5 calendar days before the day of the originally scheduled  
648 hearing.

649 (b) A petitioner may not be required to wait for more than  
650 ~~a reasonable time, not to exceed~~ 2 hours, after the scheduled  
651 time for the hearing to commence. If the hearing is not  
652 commenced within 2 hours ~~that time~~, the petitioner may inform  
653 the clerk ~~chairperson of the meeting~~ that he or she intends to  
654 leave. If the petitioner leaves, the clerk shall reschedule the  
655 hearing, and the rescheduling is not considered to be a request  
656 to reschedule as provided in paragraph (a).

657 (c) Neither party may be denied sufficient time to present  
658 and defend its case; however, the board or a special magistrate  
659 may determine the reasonableness of a party's request for time.

660 (d) ~~(e)~~ If the board fails ~~Failure~~ on three occasions with  
661 respect to any single tax year to convene at the scheduled time,  
662 ~~of meetings of the board is grounds for removal from office by~~  
663 the Governor may remove the members of the board from office for  
664 neglect of duties.

665 Section 9. Section 194.034, Florida Statutes, is amended to  
666 read:

667 194.034 Hearing procedures; rules.—

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668 (1) ~~(a)~~ Petitioners before the value adjustment board may be  
669 represented by an attorney or agent and present testimony and  
670 other evidence. The property appraiser or his or her authorized  
671 representatives may be represented by an attorney in defending  
672 the property appraiser's assessment or opposing an exemption and  
673 may present testimony and other evidence. The property appraiser  
674 or his or her authorized representative, each petitioner, and  
675 all witnesses are ~~shall be~~ required, upon the request of either  
676 party, to testify under oath as administered by the special  
677 magistrate or chairperson of the board. Hearings shall be  
678 conducted in the manner prescribed by rules of the department,  
679 which must ~~rules shall~~ include the introduction of rebuttal  
680 evidence and the right of cross-examination of a ~~any~~ witness.

681 ~~(a)(b)~~ Nothing herein shall preclude An aggrieved taxpayer  
682 may contest ~~from contesting~~ his or her assessment in the manner  
683 provided under ~~by~~ s. 194.171, regardless of whether ~~or not~~ he or  
684 she has initiated an action pursuant to s. 194.011.

685 ~~(b)(c)~~ The rules must ~~shall~~ provide that ~~no~~ evidence may  
686 not ~~shall~~ be considered by the board except when presented  
687 during the time scheduled for the petitioner's hearing or at a  
688 time when the petitioner has been given reasonable notice; that  
689 a verbatim record of the proceedings shall be made, and proof of  
690 any documentary evidence presented shall be preserved and made  
691 available to the department ~~of Revenue~~, if requested; and that  
692 further judicial proceedings shall be as provided in s. 194.036.

693 ~~(d)~~ Notwithstanding the provisions of this subsection, ~~no~~  
694 ~~petitioner may present for consideration, nor may a board or~~  
695 ~~special magistrate accept for consideration, testimony or other~~  
696 ~~evidentiary materials that were requested of the petitioner in~~

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697 ~~writing by the property appraiser of which the petitioner had~~  
698 ~~knowledge and denied to the property appraiser.~~

699 (c) ~~(e)~~ Chapter 120 does not apply to hearings of the value  
700 adjustment board.

701 (d) ~~(f)~~ An assessment may not be contested until a return  
702 required under ~~by~~ s. 193.052 has been filed.

703 (e) A property appraiser's request for information during  
704 the tax roll development process is not considered a request for  
705 information to be used for the defense of a proposed assessment  
706 and may not be the basis for excluding a taxpayer's evidence in  
707 a board hearing.

708 (2) Unless ~~In each case, except if~~ the complaint is  
709 withdrawn by the petitioner or ~~if~~ the complaint is acknowledged  
710 as correct by the property appraiser, the value adjustment board  
711 shall render a written decision in each case. All such decisions  
712 shall be issued within 30 business ~~20 calendar~~ days after the  
713 hearing last day the board is in session under s. 194.032. The  
714 decision of the board must contain findings of fact and  
715 conclusions of law and must include reasons for upholding or  
716 overturning the determination of the property appraiser. If a  
717 special magistrate has been appointed, the recommendations of  
718 the special magistrate shall be considered by the board. The  
719 clerk, upon issuance of a decision, shall, on a form provided by  
720 the department ~~of Revenue~~, simultaneously notify each taxpayer  
721 and the property appraiser of the decision of the board. This  
722 notification shall be by first-class mail or by electronic means  
723 if selected by the taxpayer on the originally filed petition. If  
724 requested by the Department of Revenue, the clerk shall provide  
725 to the department a copy of the decision or information relating

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726 to the tax impact of the findings and results of the board as  
727 described in s. 194.037 in the manner and form requested.

728 (3) Appearance before an advisory board or agency created  
729 by the county may not be ~~required as~~ a prerequisite condition to  
730 appearing before the value adjustment board.

731 (4) A condominium homeowners' association may appear before  
732 the board to present testimony and evidence regarding the  
733 assessment of condominium units that ~~which~~ the association  
734 represents. Such testimony and evidence shall be considered by  
735 the board with respect to hearing petitions filed by individual  
736 condominium unit owners, unless the owner requests otherwise.

737 (5) For the purposes of reviewing ~~review of~~ a petition, the  
738 board may consider assessments among comparable properties  
739 within the same county ~~homogeneous areas or neighborhoods~~.

740 (6) For purposes of hearing joint petitions filed pursuant  
741 to s. 194.011(3)(e), each included parcel shall be considered by  
742 the board as a separate petition. Such ~~separate~~ petitions shall  
743 be heard consecutively by the board and, ~~if~~ a special  
744 magistrate is appointed, ~~such separate petitions~~ shall ~~all~~ be  
745 assigned to the same special magistrate.

746 Section 10. Section 194.035, Florida Statutes, is amended  
747 to read:

748 194.035 Special magistrates; property evaluators.—

749 (1) Special magistrates shall be appointed for the purposes  
750 of taking testimony and making recommendations to the value  
751 adjustment board. The board may act upon such recommendations  
752 without further hearing. Special magistrates shall accurately  
753 and completely preserve all testimony and, in making  
754 recommendations to the board, shall include proposed findings of

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755 fact, conclusions of law, and reasons for upholding or  
756 overturning the determination of the property appraiser.

757 (a) In counties having a population of more than 75,000,  
758 the board shall appoint the special magistrates ~~for the purpose~~  
759 ~~of taking testimony and making recommendations to the board,~~  
760 ~~which recommendations the board may act upon without further~~  
761 ~~hearing. These special magistrates may not be elected or~~  
762 ~~appointed officials or employees of the county but shall be~~  
763 ~~selected from a list of those qualified individuals who are~~  
764 ~~willing to serve as special magistrates. Employees and elected~~  
765 ~~or appointed officials of a taxing jurisdiction or of the state~~  
766 ~~may not serve as special magistrates. The clerk of the board~~  
767 ~~shall annually notify such individuals or their professional~~  
768 ~~associations to make known to them that opportunities to serve~~  
769 ~~as special magistrates exist.~~

770 (b) The Department of Revenue shall provide a list of  
771 qualified special magistrates to a any county with a population  
772 of 75,000 or less. Subject to appropriation, the department  
773 shall reimburse such counties for compensation paid to the  
774 special magistrate ~~with a population of 75,000 or less for~~  
775 ~~payments made to special magistrates appointed for the purpose~~  
776 ~~of taking testimony and making recommendations to the value~~  
777 ~~adjustment board pursuant to this section. The department shall~~  
778 establish a reasonable range for payments ~~per case~~ to special  
779 magistrates based on such payments in other counties. Requests  
780 for reimbursement of payments exceeding ~~outside~~ this range must  
781 ~~shall~~ be justified by the county. If the total of all requests  
782 for reimbursement in any year exceeds the amount available  
783 pursuant to this section, payments to all counties shall be

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784 prorated accordingly. If a county having a population less than  
785 75,000 does not appoint a special magistrate to hear each  
786 petition, the person or persons designated to hear petitions  
787 before the ~~value adjustment~~ board or the attorney appointed to  
788 advise the ~~value adjustment~~ board shall attend the training  
789 provided pursuant to subsection (5) ~~(3)~~, regardless of whether  
790 the person would otherwise be required to attend, but is not  
791 ~~shall not be~~ required to pay the tuition fee ~~specified in~~  
792 ~~subsection (3)~~.

793 (c) The expense of hearings before magistrates and  
794 compensation for special magistrates not reimbursed by the  
795 department shall be borne three-fifths by the board of county  
796 commissioners and two-fifths by the district school board.  
797 Special magistrates may be compensated only by an hourly wage,  
798 and not by a lump sum or a fee-for-service payment.

799 (2) A person who has 3 years of relevant experience and who  
800 has completed the training provided by the department under  
801 subsection (5) may be appointed as a special magistrate.

802 However:

803 (a) A special magistrate appointed to hear issues of  
804 exemptions and classifications ~~must~~ shall be a member of The  
805 Florida Bar with at least ~~no less than~~ 5 years' experience in  
806 the area of ad valorem taxation.

807 (b) A special magistrate appointed to hear issues regarding  
808 the valuation of real estate ~~must~~ shall be a state-certified  
809 ~~state-certified~~ real estate appraiser with at least ~~not less~~  
810 ~~than~~ 5 years' experience in real property valuation.

811 (c) A special magistrate appointed to hear issues regarding  
812 the valuation of tangible personal property ~~must~~ shall be a

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813 designated member of a nationally recognized appraiser's  
814 organization with at least ~~not less than~~ 5 years' experience in  
815 tangible personal property valuation. ~~A special magistrate need~~  
816 ~~not be a resident of the county in which he or she serves.~~

817 (3) Special magistrates shall be selected from a list of  
818 qualified individuals who are willing to serve as special  
819 magistrates. A special magistrate need not be a resident of the  
820 county in which he or she serves. Employees and elected or  
821 appointed officials of the county, a taxing district of the  
822 county, or the state may not serve as special magistrates. A  
823 special magistrate may not represent a person before the value  
824 adjustment board in any tax year during which he or she has  
825 served that board as a special magistrate. The clerk of the  
826 board shall annually notify such individuals or the respective  
827 professional associations of the opportunities to serve as a  
828 special magistrate.

829 (a) Before appointing a special magistrate, the a value  
830 adjustment board shall verify the special magistrate's  
831 qualifications. The value adjustment board shall ensure that the  
832 selection of special magistrates is based solely upon the  
833 experience and qualifications of the special magistrate and is  
834 not influenced by the property appraiser.

835 (b) A special magistrate who is a licensed professional and  
836 who uses that license as a means to obtain the position of  
837 special magistrate is subject to discipline under his or her  
838 professional license for actions undertaken as a special  
839 magistrate relevant to that license. The special magistrate  
840 shall accurately and completely preserve all testimony and, in  
841 making recommendations to the value adjustment board, shall

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842 ~~include proposed findings of fact, conclusions of law, and~~  
843 ~~reasons for upholding or overturning the determination of the~~  
844 ~~property appraiser. The expense of hearings before magistrates~~  
845 ~~and any compensation of special magistrates shall be borne~~  
846 ~~three fifths by the board of county commissioners and two fifths~~  
847 ~~by the school board.~~

848 (4)~~(2)~~ The value adjustment board of each county may employ  
849 qualified property appraisers or evaluators to appear before the  
850 value adjustment board at a ~~that~~ meeting of the board which is  
851 held for the purpose of hearing complaints. Such property  
852 appraisers or evaluators shall present testimony as to the just  
853 value of any property for which the value ~~of which~~ is contested  
854 before the board and shall submit to examination by the board,  
855 the taxpayer, and the property appraiser.

856 (5)~~(3)~~ The department shall provide and conduct training  
857 for special magistrates at least once each state fiscal year in  
858 at least five locations throughout the state. Such training must  
859 ~~shall~~ emphasize the department's standard measures of value,  
860 including the guidelines for real and tangible personal  
861 property. ~~Notwithstanding subsection (1), a person who has 3~~  
862 ~~years of relevant experience and who has completed the training~~  
863 ~~provided by the department under this subsection may be~~  
864 ~~appointed as a special magistrate.~~ The training must ~~shall~~ be  
865 open to the public. The department shall charge tuition ~~fees~~ to  
866 attendees ~~any person attending this training~~ in an amount  
867 sufficient to fund the department's costs to conduct ~~all aspects~~  
868 ~~of~~ the training. The department shall deposit the fees collected  
869 into the Certification Program Trust Fund pursuant to s.  
870 195.002 (2).

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871           Section 11. This act applies to tax years beginning on or  
872 after January 1, 2015.

873           Section 12. This act shall take effect July 1, 2014.