

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Gonzalez offered the following:

2
3 **Amendment (with directory and title amendments)**

4 Remove lines 36-126 and insert:

5 taxpayer chooses to use it. A petition to the value adjustment
6 board for a taxpayer represented by an attorney or agent must be
7 accompanied by the taxpayer's written authorization for such
8 representation if the petition is not otherwise signed by the
9 taxpayer. A petition to the value adjustment board shall
10 describe the property by parcel number and shall be filed as
11 follows:

12 (a) The clerk of the value adjustment board and the
13 property appraiser shall have available and shall distribute
14 forms prescribed by the Department of Revenue on which the

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15 petition shall be made. Such petition shall be sworn to by the
16 petitioner.

17 (b) The completed petition shall be filed with the clerk
18 of the value adjustment board of the county, who shall
19 acknowledge receipt thereof and promptly furnish a copy thereof
20 to the property appraiser.

21 (c) The petition shall state the approximate time
22 anticipated by the taxpayer to present and argue his or her
23 petition before the board.

24 (d) The petition may be filed, as to valuation issues, at
25 any time during the taxable year on or before the 25th day
26 following the mailing of notice by the property appraiser as
27 provided in subsection (1). With respect to an issue involving
28 the denial of an exemption, an agricultural or high-water
29 recharge classification application, an application for
30 classification as historic property used for commercial or
31 certain nonprofit purposes, or a deferral, the petition must be
32 filed at any time during the taxable year on or before the 30th
33 day following the mailing of the notice by the property
34 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
35 or s. 196.193 or notice by the tax collector under s. 197.2425.

36 (e) A condominium association, cooperative association, or
37 any homeowners' association as defined in s. 723.075, with
38 approval of its board of administration or directors, may file
39 with the value adjustment board a single joint petition on
40 behalf of any association members who own parcels of property

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41 which the property appraiser determines are substantially
42 similar with respect to location, proximity to amenities, number
43 of rooms, living area, and condition. The condominium
44 association, cooperative association, or homeowners' association
45 as defined in s. 723.075 shall provide the unit owners with
46 notice of its intent to petition the value adjustment board and
47 shall provide at least 20 days for a unit owner to elect, in
48 writing, that his or her unit not be included in the petition.

49 (f) An owner of contiguous, undeveloped parcels, or an
50 owner of multiple items of tangible personal property, may file
51 with the value adjustment board a single joint petition if the
52 property appraiser determines such parcels or items of tangible
53 personal property to be ~~are~~ substantially similar in nature.

54 (g) An ~~the~~ individual, agent, or legal entity may become
55 ~~that signs the petition becomes~~ an agent of the taxpayer for the
56 purpose of serving process to obtain personal jurisdiction over
57 the taxpayer for all ~~the entire~~ value adjustment board
58 proceedings, including any appeals of a board decision by the
59 property appraiser pursuant to s. 194.036, if the taxpayer
60 provides written authorization to the individual, agent, or
61 legal entity.

62 (4)

63 (b) No later than 7 days before the hearing, if the
64 petitioner has provided the information required under paragraph
65 (a), and if requested in writing by the petitioner, the property
66 appraiser shall provide to the petitioner a list of evidence to

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67 be presented at the hearing, together with copies of all
68 documentation to be considered by the value adjustment board and
69 a summary of evidence to be presented by witnesses. The evidence
70 list must contain the property appraiser's property record card
71 ~~if provided by the clerk~~. Failure of the property appraiser to
72 timely comply with the requirements of this paragraph shall
73 result in a rescheduling of the hearing.

74 Section 2. Subsection (2) of section 194.032, Florida
75 Statutes, is amended to read:

76 194.032 Hearing purposes; timetable.-

77 (2) (a) The clerk of the governing body of the county shall
78 prepare a schedule of appearances before the board based on
79 petitions timely filed with him or her. The clerk shall notify
80 each petitioner of the scheduled time of his or her appearance
81 at least 25 calendar days before the day of the scheduled
82 appearance. The notice must indicate whether the petition has
83 been scheduled to be heard at a particular time or during a
84 block of time. If the petition has been scheduled to be heard
85 within a block of time, the beginning and ending of that block
86 of time must be indicated on the notice; ~~however, as provided in~~
87 ~~paragraph (b), a petitioner may not be required to wait for more~~
88 ~~than a reasonable time, not to exceed 2 hours, after the~~
89 ~~beginning of the block of time~~. If the petitioner checked the
90 appropriate box on the petition form to request a copy of the
91 property record card containing relevant information used in
92 computing the current assessment, the property appraiser must

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93 provide the copy to the petitioner upon receipt of the petition
94 from the clerk regardless of whether the petitioner initiates
95 evidence exchange, unless the property record card is available
96 online from the property appraiser.

97 (b) Upon receipt of the notice indicating the scheduled
98 time of his or her hearing, the petitioner may reschedule the
99 hearing a single time with or without cause by submitting to the
100 clerk a written request to the clerk to reschedule, at least 5
101 calendar days before the day of the originally scheduled
102 hearing. A second request by the petitioner to reschedule the
103 hearing may not be granted absent a showing of good cause. Such
104 a request shall be submitted to the clerk and shall include
105 evidence supporting the good cause. The clerk shall forward the
106 request to the board or the board's designee, which may be the
107 clerk, private counsel to the board, or a special magistrate. If
108 the board or the board's designee determines that good cause
109 does not exist to reschedule the hearing, the request shall be
110 denied and the board may proceed with the hearing as scheduled.
111 If the board or the board's designee determines that good cause
112 exists to reschedule the hearing, the request shall be granted.
113 In no event shall a hearing be rescheduled more than twice at
114 the request of the petitioner.

115 (c)-(b) A petitioner may not be required to wait for more
116 than a reasonable time, not to exceed 2 hours, after the
117 scheduled time for the hearing to commence. If the hearing is
118 not commenced within 2 hours after the scheduled time ~~that time,~~

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119 the petitioner may inform the clerk ~~chairperson of the meeting~~
 120 that he or she intends to leave. If the petitioner leaves, the
 121 clerk shall reschedule the hearing, and the rescheduling is not
 122 considered to be a request to reschedule as provided in
 123 paragraph (b) ~~(a)~~.

124 ~~(d)(e)~~ Failure on three occasions with respect to any
 125 single tax year to convene at the scheduled time of meetings of
 126 the board is grounds for removal from office by the Governor for
 127 neglect of duties.

128 -----

129 **D I R E C T O R Y A M E N D M E N T**

130 Remove line 28 and insert:

131 Section 1. Subsection (3)

132 -----

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

134 Remove lines 3-21 and insert:

135 amending s. 194.011, F.S.; requiring a petition to a
 136 value adjustment board for a taxpayer represented by
 137 an attorney or agent to be accompanied by the
 138 taxpayer's written authorization for such
 139 representation under certain circumstances; requiring
 140 the clerk of the value adjustment board to have
 141 available and distribute specified forms; authorizing
 142 the owner of multiple items of tangible personal
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145 property to file a joint petition with the value
146 adjustment board under certain circumstances;
147 requiring the property appraiser to include the
148 property record card in an evidence list for a value
149 adjustment board hearing under certain circumstances;
150 authorizing an individual, agent, or legal entity that
151 obtains written authorization to become an agent of
152 the taxpayer for the purpose of obtaining personal
153 jurisdiction over the taxpayer for value adjustment
154 board proceedings; amending s. 194.032, F.S.; revising
155 the procedure and requirements for a petitioner to
156 reschedule a hearing; authorizing petitioners to

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