

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Committee on Community Affairs

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BILL: SB 260

INTRODUCER: Senator Bradley

SUBJECT: Value Adjustment Board Proceedings

DATE: February 3, 2015

REVISED: \_\_\_\_\_

|    | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION           |
|----|---------|----------------|-----------|------------------|
| 1. | White   | Yeatman        | CA        | <b>Favorable</b> |
| 2. |         |                | FT        |                  |
| 3. |         |                | FP        |                  |

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**I. Summary:**

SB 260 allows taxpayers to file a single value adjustment board petition for multiple items of tangible personal property of a similar nature, requires that the clerk of the value adjustment board provide petition forms to petitioners, and deletes an obsolete statutory reference.

**II. Present Situation:**

**Value Adjustment Boards**

Chapter 194, F.S., provides for administrative and judicial review of property tax assessments. Each county in Florida has a value adjustment board (VAB) composed of five members.<sup>1</sup> A property owner may petition the VAB to review the property appraiser's assessment of real or tangible personal property or the denial of an exemption or classification.<sup>2</sup>

**Petition Process for VAB Hearing**

A property owner initiates the VAB's review by filing a petition with the clerk<sup>3</sup> of the VAB on an approved petition form.<sup>4</sup> The property appraiser is required to make petition forms available to the public.<sup>5</sup>

The VAB may impose a petition filing fee, up to \$15.<sup>6</sup> An owner of contiguous, undeveloped parcels of real property may consolidate all parcels into one joint petition if the property

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<sup>1</sup> Section 194.015, F.S.

<sup>2</sup> Section 194.011, F.S.

<sup>3</sup> The county clerk usually serves as the clerk of the value adjustment board. Section 194.015, F.S.

<sup>4</sup> Section 194.011(3)(a), F.S.

<sup>5</sup> *Id.*

<sup>6</sup> Section 194.013(1), F.S.

appraiser determines that the parcels are substantially similar in nature.<sup>7</sup> In this case, the property owner is only subject to one filing fee.<sup>8</sup>

### **Property Record Cards**

Property appraisers maintain records of assessment information for assessed properties. A property's record of information may be referred to as the "property record card." On a petition to the VAB, a petitioner may elect to receive a copy of the property record card. Prior to 2013, the clerk of the VAB was required to provide a copy of the card when the petitioner made the election on the petition. Section 8, chapter 2013-109, Laws of Florida, shifted this responsibility from the clerk of the VAB to the property appraiser; however, the law did not conform s. 194.011(4)(b), F.S., to recognize this change.

### **III. Effect of Proposed Changes:**

**Section 1** amends s. 194.011, F.S., to allow a taxpayer to include multiple items of substantially similar tangible personal property, as determined by the property appraiser, on a single VAB petition and to pay a single petition filing fee. This section also requires the clerk of the VAB to make petition forms available to the public. Lastly, this section removes an obsolete reference to clerks of the VAB providing property record cards, which conforms s. 194.011(4)(b), F.S., to the change made by s. 8, chapter 2013-109, Laws of Florida.

**Sections 2, 3, 4, and 5** reenact subsections of 192.0105, 194.013, 194.032 and 196.011, F.S., for the purpose of incorporating the amendment made to s. 194.011, F.S., discussed supra.

**Section 6** provides an effective date of July 1, 2015.

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

The bill reduces the authority that counties have to raise revenues. The Revenue Estimating Commission (REC) estimated that a substantially identical bill from 2014 would have reduced VAB filing fees by \$100,000, statewide.<sup>9</sup> Article VII, section 18(b) of the Florida Constitution requires any general law that reduces a local government's authority to raise revenues in the aggregate to be passed by a two-thirds vote of the membership of each house of the Legislature.<sup>10</sup> However, the impact of the bill appears to be insignificant, and thus, the bill appears to be exempt under article VII, section 18(d) of the Florida Constitution.<sup>11</sup>

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<sup>7</sup> Section 194.011(3)f, F.S.

<sup>8</sup> Section 194.013(1), F.S.

<sup>9</sup> Revenue Estimating Conference, *Analysis of HB651/SB806* (adopted Feb. 14, 2014).

<sup>10</sup> FLA. CONST. art. VII, s. 18(b).

<sup>11</sup> An insignificant fiscal impact means an amount not greater than ten cents times the average statewide population for the applicable fiscal year. FLA. CONST. art. VII, s. 18(d).

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

In 2014, the REC determined that SB 806, which is substantially the same as the bill, would have reduced VAB filing fees by \$100,000.<sup>12</sup>

**B. Private Sector Impact:**

By allowing the use of a single petition for multiple items of tangible personal property, the bill reduces the filing burdens for taxpayers who file tangible personal property petitions with VABs. The bill also may reduce VAB filing fees for taxpayers.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 194.011 of the Florida Statutes, and reenacts sections 192.0105, 194.013, 194.032, and 196.011 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

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<sup>12</sup> Revenue Estimating Conference, *Analysis of HB651/SB806* (adopted Feb. 14, 2014).

B. Amendments:

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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