

By the Committees on Appropriations; and Finance and Tax; and  
Senators Flores and Margolis

576-04268-15

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1                                   A bill to be entitled  
2       An act relating to ad valorem taxation; amending s.  
3       192.0105, F.S.; conforming a provision to changes made  
4       by the act; amending s. 193.0235, F.S.; revising the  
5       definition of the term "common element" for purposes  
6       of prorating ad valorem taxes for certain properties  
7       under certain circumstances; amending s. 193.122,  
8       F.S.; establishing deadlines for value adjustment  
9       boards to hear petitions and issue the second tax roll  
10      certification; providing applicability; amending s.  
11      194.011, F.S.; specifying procedures for filing  
12      petitions to the value adjustment board; amending s.  
13      194.014, F.S.; revising the entities authorized to  
14      determine under certain circumstances that a  
15      petitioner owes ad valorem taxes or is owed a refund  
16      of overpaid taxes; revising the interest rate upon  
17      which unpaid and overpaid ad valorem taxes accrue;  
18      defining the term "bank prime loan rate"; amending s.  
19      194.015, F.S.; authorizing the district school board  
20      and county commission to audit certain expenses of the  
21      value adjustment board; amending s. 194.032, F.S.;  
22      requiring a property appraiser to notify a petitioner  
23      when property record cards are available online;  
24      authorizing a property appraiser to reschedule a  
25      hearing relating to an assessment; requiring a  
26      petitioner and a property appraiser to show good cause  
27      to reschedule such hearing; defining the term "good  
28      cause"; requiring the clerk to provide certain notice  
29      to a petitioner of a rescheduled hearing requested by

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30 the petitioner; amending s. 194.034, F.S.; revising  
31 the entities that may represent a taxpayer before the  
32 value adjustment board; providing effective dates.  
33

34 Be It Enacted by the Legislature of the State of Florida:  
35

36 Section 1. Paragraph (f) of subsection (2) of section  
37 192.0105, Florida Statutes, is amended to read:

38 192.0105 Taxpayer rights.—There is created a Florida  
39 Taxpayer's Bill of Rights for property taxes and assessments to  
40 guarantee that the rights, privacy, and property of the  
41 taxpayers of this state are adequately safeguarded and protected  
42 during tax levy, assessment, collection, and enforcement  
43 processes administered under the revenue laws of this state. The  
44 Taxpayer's Bill of Rights compiles, in one document, brief but  
45 comprehensive statements that summarize the rights and  
46 obligations of the property appraisers, tax collectors, clerks  
47 of the court, local governing boards, the Department of Revenue,  
48 and taxpayers. Additional rights afforded to payors of taxes and  
49 assessments imposed under the revenue laws of this state are  
50 provided in s. 213.015. The rights afforded taxpayers to assure  
51 that their privacy and property are safeguarded and protected  
52 during tax levy, assessment, and collection are available only  
53 insofar as they are implemented in other parts of the Florida  
54 Statutes or rules of the Department of Revenue. The rights so  
55 guaranteed to state taxpayers in the Florida Statutes and the  
56 departmental rules include:

57 (2) THE RIGHT TO DUE PROCESS.—

58 (f) The right, in value adjustment board proceedings, to

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59 have all evidence presented and considered at a public hearing  
60 at the scheduled time, to be represented by a person specified  
61 in s. 194.034(1)(a) an attorney or agent, to have witnesses  
62 sworn and cross-examined, and to examine property appraisers or  
63 evaluators employed by the board who present testimony (see ss.  
64 194.034(1)(a) and (c) and (4), and 194.035(2)).

65 Section 2. Paragraph (d) is added to subsection (2) of  
66 section 193.0235, Florida Statutes, to read:

67 193.0235 Ad valorem taxes and non-ad valorem assessments  
68 against subdivision property.—

69 (2) As used in this section, the term “common element”  
70 includes:

71 (d) Property located within the same county as the  
72 subdivision and used for at least 10 years exclusively for the  
73 benefit of lot owners within the subdivision.

74 Section 3. Effective July 1, 2017, subsection (3) of  
75 section 193.122, Florida Statutes, is amended to read:

76 193.122 Certificates of value adjustment board and property  
77 appraiser; extensions on the assessment rolls.—

78 (3) When the tax rolls have been extended pursuant to s.  
79 197.323, the second certification of the value adjustment board  
80 shall reflect all changes made by the board together with any  
81 adjustments or changes made by the property appraiser. The value  
82 adjustment board must hear all petitions and issue its second  
83 certification by June 1 following the year in which the taxes  
84 were assessed. If the number of petitions filed increases by  
85 more than 10 percent over the prior year, the June 1 deadline is  
86 extended until December 1. Upon the value adjustment board's  
87 second ~~such~~ certification, the property appraiser shall

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88 recertify the tax rolls with all changes to the collector and  
89 shall provide public notice of the date and fact of  
90 recertification pursuant to subsection (2).

91 Section 4. The amendment to s. 193.122, Florida Statutes,  
92 made by this act first applies to the 2017 tax roll.

93 Section 5. Subsection (3) of section 194.011, Florida  
94 Statutes, is amended to read:

95 194.011 Assessment notice; objections to assessments.—

96 (3) A petition to the value adjustment board must be in  
97 substantially the form prescribed by the department.

98 Notwithstanding s. 195.022, a county officer may not refuse to  
99 accept a form provided by the department for this purpose if the  
100 taxpayer chooses to use it. A petition to the value adjustment  
101 board must be signed by the taxpayer or accompanied by the  
102 taxpayer's written authorization for representation by a person  
103 specified in s. 194.034(1)(a). A written authorization is valid  
104 for 1 tax year, and a new written authorization by the taxpayer  
105 shall be required for each subsequent tax year. A petition shall  
106 also describe the property by parcel number and shall be filed  
107 as follows:

108 (a) The property appraiser shall have available and shall  
109 distribute forms prescribed by the Department of Revenue on  
110 which the petition shall be made. Such petition shall be sworn  
111 to by the petitioner.

112 (b) The completed petition shall be filed with the clerk of  
113 the value adjustment board of the county, who shall acknowledge  
114 receipt thereof and promptly furnish a copy thereof to the  
115 property appraiser.

116 (c) The petition shall state the approximate time

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117 anticipated by the taxpayer to present and argue his or her  
118 petition before the board.

119 (d) The petition may be filed, as to valuation issues, at  
120 any time during the taxable year on or before the 25th day  
121 following the mailing of notice by the property appraiser as  
122 provided in subsection (1). With respect to an issue involving  
123 the denial of an exemption, an agricultural or high-water  
124 recharge classification application, an application for  
125 classification as historic property used for commercial or  
126 certain nonprofit purposes, or a deferral, the petition must be  
127 filed at any time during the taxable year on or before the 30th  
128 day following the mailing of the notice by the property  
129 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
130 or s. 196.193 or notice by the tax collector under s. 197.2425.

131 (e) A condominium association, cooperative association, or  
132 any homeowners' association as defined in s. 723.075, with  
133 approval of its board of administration or directors, may file  
134 with the value adjustment board a single joint petition on  
135 behalf of any association members who own parcels of property  
136 which the property appraiser determines are substantially  
137 similar with respect to location, proximity to amenities, number  
138 of rooms, living area, and condition. The condominium  
139 association, cooperative association, or homeowners' association  
140 as defined in s. 723.075 shall provide the unit owners with  
141 notice of its intent to petition the value adjustment board and  
142 shall provide at least 20 days for a unit owner to elect, in  
143 writing, that his or her unit not be included in the petition.

144 (f) An owner of contiguous, undeveloped parcels may file  
145 with the value adjustment board a single joint petition if the

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146 property appraiser determines such parcels are substantially  
147 similar in nature.

148 (g) The individual, agent, or legal entity that signs the  
149 petition becomes an agent of the taxpayer for the purpose of  
150 serving process to obtain personal jurisdiction over the  
151 taxpayer for the entire value adjustment board proceedings,  
152 including any appeals of a board decision by the property  
153 appraiser pursuant to s. 194.036.

154 Section 6. Subsection (2) of section 194.014, Florida  
155 Statutes, is amended to read:

156 194.014 Partial payment of ad valorem taxes; proceedings  
157 before value adjustment board.—

158 (2) If the value adjustment board or the property appraiser  
159 determines that the petitioner owes ad valorem taxes in excess  
160 of the amount paid, the unpaid amount accrues interest at an  
161 annual percentage rate equal to the bank prime loan rate on July  
162 1, or the first business day thereafter if July 1 is a Saturday,  
163 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~  
164 year, beginning on ~~from~~ the date the taxes became delinquent  
165 pursuant to s. 197.333 until the unpaid amount is paid. If the  
166 value adjustment board or the property appraiser determines that  
167 a refund is due, the overpaid amount accrues interest at an  
168 annual percentage rate equal to the bank prime loan rate on July  
169 1, or the first business day thereafter if July 1 is a Saturday,  
170 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~  
171 year, beginning on ~~from~~ the date the taxes became delinquent  
172 pursuant to s. 197.333 until a refund is paid. Interest does not  
173 accrue on amounts paid in excess of 100 percent of the current  
174 taxes due as provided on the tax notice issued pursuant to s.

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175 197.322. As used in this subsection, the term "bank prime loan  
176 rate" means the average predominant prime rate quoted by  
177 commercial banks to large businesses as published by the Board  
178 of Governors of the Federal Reserve System.

179 Section 7. Section 194.015, Florida Statutes, is amended to  
180 read:

181 194.015 Value adjustment board. ~~There is hereby created A~~  
182 value adjustment board is created for each county, which shall  
183 consist of two members of the governing body of the county as  
184 elected from the membership of the board of said governing body,  
185 one of whom shall be elected chairperson, and one member of the  
186 school board as elected from the membership of the school board,  
187 and two citizen members, one of whom shall be appointed by the  
188 governing body of the county and must own homestead property  
189 within the county and one of whom must be appointed by the  
190 school board and must own a business occupying commercial space  
191 located within the school district. A citizen member may not be  
192 a member or an employee of any taxing authority, and may not be  
193 a person who represents property owners in any administrative or  
194 judicial review of property taxes. The members of the board may  
195 be temporarily replaced by other members of the respective  
196 boards on appointment by their respective chairpersons. Any  
197 three members shall constitute a quorum of the board, except  
198 that each quorum must include at least one member of said  
199 governing board, at least one member of the school board, and at  
200 least one citizen member and no meeting of the board shall take  
201 place unless a quorum is present. Members of the board may  
202 receive such per diem compensation as is allowed by law for  
203 state employees if both bodies elect to allow such compensation.

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204 The clerk of the governing body of the county shall be the clerk  
205 of the value adjustment board. The board shall appoint private  
206 counsel who has practiced law for over 5 years and who shall  
207 receive such compensation as may be established by the board.  
208 The private counsel may not represent the property appraiser,  
209 the tax collector, any taxing authority, or any property owner  
210 in any administrative or judicial review of property taxes. A ~~No~~  
211 meeting of the board may not ~~shall~~ take place unless counsel to  
212 the board is present. Two-fifths of the expenses of the board  
213 shall be borne by the district school board and three-fifths by  
214 the district county commission. The district school board and  
215 the county commission may audit the expenses related to the  
216 value adjustment board process.

217 Section 8. Paragraph (a) of subsection (2) of section  
218 194.032, Florida Statutes, is amended to read:

219 194.032 Hearing purposes; timetable.—

220 (2) (a) The clerk of the governing body of the county shall  
221 prepare a schedule of appearances before the board based on  
222 petitions timely filed with him or her. The clerk shall notify  
223 each petitioner of the scheduled time of his or her appearance  
224 at least 25 calendar days before the day of the scheduled  
225 appearance. The notice must indicate whether the petition has  
226 been scheduled to be heard at a particular time or during a  
227 block of time. If the petition has been scheduled to be heard  
228 within a block of time, the beginning and ending of that block  
229 of time must be indicated on the notice; however, as provided in  
230 paragraph (b), a petitioner may not be required to wait for more  
231 than a reasonable time, not to exceed 2 hours, after the  
232 beginning of the block of time. If the petitioner checked the



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233 appropriate box on the petition form to request a copy of the  
234 property record card containing relevant information used in  
235 computing the current assessment, the property appraiser must  
236 provide the copy to the petitioner upon receipt of the petition  
237 from the clerk regardless of whether the petitioner initiates  
238 evidence exchange, unless the property record card is available  
239 online from the property appraiser, in which case the property  
240 appraiser must notify the petitioner that the property record  
241 card is available online. ~~Upon receipt of the notice,~~ The  
242 petitioner or the property appraiser may reschedule the hearing  
243 a single time for good cause ~~by submitting to the clerk a~~  
244 ~~written request to reschedule, at least 5 calendar days before~~  
245 ~~the day of the originally scheduled hearing. As used in this~~  
246 paragraph, the term "good cause" means circumstances beyond the  
247 control of the person seeking to reschedule the hearing which  
248 reasonably prevent the party from having adequate representation  
249 at the hearing. If the hearing is rescheduled by the petitioner,  
250 the clerk shall notify the petitioner of the rescheduled date  
251 and time for his or her appearance at least 15 calendar days  
252 before the date of the rescheduled appearance.

253 Section 9. Paragraph (a) of subsection (1) of section  
254 194.034, Florida Statutes, is amended to read:

255 194.034 Hearing procedures; rules.—

256 (1) (a) Petitioners before the board may be represented by a  
257 corporate representative of the taxpayer, an attorney who is a  
258 member of The Florida Bar, a real estate appraiser licensed  
259 under chapter 475, a real estate broker licensed under chapter  
260 475, or a certified public accountant licensed under chapter  
261 473, retained by the taxpayer, or an individual with power of

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262 attorney to act on behalf of the taxpayer who receives no  
263 compensation, an attorney or agent and such person may present  
264 testimony and other evidence. The property appraiser or his or  
265 her authorized representatives may be represented by an attorney  
266 in defending the property appraiser's assessment or opposing an  
267 exemption and may present testimony and other evidence. The  
268 property appraiser, each petitioner, and all witnesses shall be  
269 required, upon the request of either party, to testify under  
270 oath as administered by the chairperson of the board. Hearings  
271 shall be conducted in the manner prescribed by rules of the  
272 department, which rules shall include the right of cross-  
273 examination of any witness.

274 Section 10. Except as otherwise expressly provided in this  
275 act, this act shall take effect July 1, 2015.