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LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/2R	.	Floor: SENAT/C
03/08/2016 10:45 AM	.	03/09/2016 02:42 PM
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Senator Flores moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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

192.0105 Taxpayer rights.—There is created a Florida  
Taxpayer's Bill of Rights for property taxes and assessments to  
guarantee that the rights, privacy, and property of the  
taxpayers of this state are adequately safeguarded and protected  
during tax levy, assessment, collection, and enforcement



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12 processes administered under the revenue laws of this state. The  
13 Taxpayer's Bill of Rights compiles, in one document, brief but  
14 comprehensive statements that summarize the rights and  
15 obligations of the property appraisers, tax collectors, clerks  
16 of the court, local governing boards, the Department of Revenue,  
17 and taxpayers. Additional rights afforded to payors of taxes and  
18 assessments imposed under the revenue laws of this state are  
19 provided in s. 213.015. The rights afforded taxpayers to assure  
20 that their privacy and property are safeguarded and protected  
21 during tax levy, assessment, and collection are available only  
22 insofar as they are implemented in other parts of the Florida  
23 Statutes or rules of the Department of Revenue. The rights so  
24 guaranteed to state taxpayers in the Florida Statutes and the  
25 departmental rules include:

26 (2) THE RIGHT TO DUE PROCESS.—

27 (f) The right, in value adjustment board proceedings, to  
28 have all evidence presented and considered at a public hearing  
29 at the scheduled time, to be represented by a person specified  
30 in s. 194.034(1)(a), (b), or (c) ~~an attorney or agent~~, to have  
31 witnesses sworn and cross-examined, and to examine property  
32 appraisers or evaluators employed by the board who present  
33 testimony (see ss. 194.034(1)(d) ~~194.034(1)(a) and (e)~~ and (4),  
34 and 194.035(2)).

35 Section 2. Subsection (1) of section 193.073, Florida  
36 Statutes, is amended to read:

37 193.073 Erroneous returns; estimate of assessment when no  
38 return filed.—

39 (1) (a) Upon discovery that an erroneous or incomplete  
40 statement of personal property has been filed by a taxpayer or



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41 that all the property of a taxpayer has not been returned for  
42 taxation, the property appraiser shall mail a notice informing  
43 the taxpayer that an erroneous or incomplete statement of  
44 personal property has been filed. Such notice shall be mailed at  
45 any time before the mailing of the notice required in s.  
46 200.069. The taxpayer has 30 days after the date the notice is  
47 mailed to provide the property appraiser with a complete return  
48 listing all property for taxation. ~~proceed as follows:~~

49 (b) ~~(a)~~ If the property is personal property and is  
50 discovered before April 1, the property appraiser shall make an  
51 assessment in triplicate. After attaching the affidavit and  
52 warrant required by law, the property appraiser shall dispose of  
53 the additional assessment roll in the same manner as provided by  
54 law.

55 (c) ~~(b)~~ If the property is personal property and is  
56 discovered on or after April 1, or is real property discovered  
57 at any time, the property shall be added to the assessment roll  
58 then in preparation.

59 Section 3. Subsection (1) of section 193.122, Florida  
60 Statutes, is amended to read:

61 193.122 Certificates of value adjustment board and property  
62 appraiser; extensions on the assessment rolls.—

63 (1) The value adjustment board shall certify each  
64 assessment roll upon order of the board of county commissioners  
65 pursuant to s. 197.323, if applicable, and again after all  
66 hearings required by s. 194.032 have been held. These  
67 certificates shall be attached to each roll as required by the  
68 Department of Revenue. Notwithstanding an extension of the roll  
69 by the board of county commissioners pursuant to s. 197.323, the



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70 value adjustment board must complete all hearings required by s.  
71 194.032 and certify the assessment roll to the property  
72 appraiser by June 1 following the assessment year. The June 1  
73 requirement shall be extended until December 1 in each year in  
74 which the number of petitions filed increased by more than 10  
75 percent over the previous year.

76 Section 4. The amendments made by this act to s. 193.122,  
77 Florida Statutes, first apply beginning with the 2018 tax roll.

78 Section 5. Subsection (10) of section 193.155, Florida  
79 Statutes, is amended to read:

80 193.155 Homestead assessments.—Homestead property shall be  
81 assessed at just value as of January 1, 1994. Property receiving  
82 the homestead exemption after January 1, 1994, shall be assessed  
83 at just value as of January 1 of the year in which the property  
84 receives the exemption unless the provisions of subsection (8)  
85 apply.

86 (10) If the property appraiser determines that for any year  
87 or years within the prior 10 years a person who was not entitled  
88 to the homestead property assessment limitation granted under  
89 this section was granted the homestead property assessment  
90 limitation, the property appraiser making such determination  
91 shall serve upon the owner a notice of intent to record in the  
92 public records of the county a notice of tax lien against any  
93 property owned by that person in the county, and such property  
94 must be identified in the notice of tax lien. Such property that  
95 is situated in this state is subject to the unpaid taxes, plus a  
96 penalty of 50 percent of the unpaid taxes for each year and 15  
97 percent interest per annum. However, when a person entitled to  
98 exemption pursuant to s. 196.031 inadvertently receives the



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99 limitation pursuant to this section following a change of  
100 ownership, the assessment of such property must be corrected as  
101 provided in paragraph (9) (a), and the person need not pay the  
102 unpaid taxes, penalties, or interest. Before a lien may be  
103 filed, the person or entity so notified must be given 30 days to  
104 pay the taxes and any applicable penalties and interest. If the  
105 property appraiser improperly grants the property assessment  
106 limitation as a result of a clerical mistake or an omission, the  
107 person or entity improperly receiving the property assessment  
108 limitation may not be assessed a penalty or interest.

109 Section 6. Subsection (10) of section 193.1554, Florida  
110 Statutes, is amended to read:

111 193.1554 Assessment of nonhomestead residential property.-

112 (10) If the property appraiser determines that for any year  
113 or years within the prior 10 years a person or entity who was  
114 not entitled to the property assessment limitation granted under  
115 this section was granted the property assessment limitation, the  
116 property appraiser making such determination shall serve upon  
117 the owner a notice of intent to record in the public records of  
118 the county a notice of tax lien against any property owned by  
119 that person or entity in the county, and such property must be  
120 identified in the notice of tax lien. Such property that is  
121 situated in this state is subject to the unpaid taxes, plus a  
122 penalty of 50 percent of the unpaid taxes for each year and 15  
123 percent interest per annum. Before a lien may be filed, the  
124 person or entity so notified must be given 30 days to pay the  
125 taxes and any applicable penalties and interest. If the property  
126 appraiser improperly grants the property assessment limitation  
127 as a result of a clerical mistake or an omission, the person or



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128 entity improperly receiving the property assessment limitation  
129 may not be assessed a penalty or interest.

130 Section 7. Subsection (10) of section 193.1555, Florida  
131 Statutes, is amended to read:

132 193.1555 Assessment of certain residential and  
133 nonresidential real property.—

134 (10) If the property appraiser determines that for any year  
135 or years within the prior 10 years a person or entity who was  
136 not entitled to the property assessment limitation granted under  
137 this section was granted the property assessment limitation, the  
138 property appraiser making such determination shall serve upon  
139 the owner a notice of intent to record in the public records of  
140 the county a notice of tax lien against any property owned by  
141 that person or entity in the county, and such property must be  
142 identified in the notice of tax lien. Such property that is  
143 situated in this state is subject to the unpaid taxes, plus a  
144 penalty of 50 percent of the unpaid taxes for each year and 15  
145 percent interest per annum. Before a lien may be filed, the  
146 person or entity so notified must be given 30 days to pay the  
147 taxes and any applicable penalties and interest. If the property  
148 appraiser improperly grants the property assessment limitation  
149 as a result of a clerical mistake or an omission, the person or  
150 entity improperly receiving the property assessment limitation  
151 may not be assessed a penalty or interest.

152 Section 8. Subsection (3) of section 194.011, Florida  
153 Statutes, is amended to read:

154 194.011 Assessment notice; objections to assessments.—

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



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157 Notwithstanding s. 195.022, a county officer may not refuse to  
158 accept a form provided by the department for this purpose if the  
159 taxpayer chooses to use it. A petition to the value adjustment  
160 board must be signed by the taxpayer or be accompanied at the  
161 time of filing by the taxpayer's written authorization or power  
162 of attorney, unless the person filing the petition is listed in  
163 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a  
164 petition with a value adjustment board without the taxpayer's  
165 signature or written authorization by certifying under penalty  
166 of perjury that he or she has authorization to file the petition  
167 on behalf of the taxpayer. If a taxpayer notifies the value  
168 adjustment board that a petition has been filed for the  
169 taxpayer's property without his or her consent, the value  
170 adjustment board may require the person filing the petition to  
171 provide written authorization from the taxpayer authorizing the  
172 person to proceed with the appeal before a hearing is held. If  
173 the value adjustment board finds that a person listed in s.  
174 194.034(1) (a) willfully and knowingly filed a petition that was  
175 not authorized by the taxpayer, the value adjustment board shall  
176 require such person to provide the taxpayer's written  
177 authorization for representation to the value adjustment board  
178 clerk before any petition filed by that person is heard, for 1  
179 year after imposition of such requirement by the value  
180 adjustment board. A power of attorney or written authorization  
181 is valid for 1 assessment year, and a new power of attorney or  
182 written authorization by the taxpayer is required for each  
183 subsequent assessment year. A petition shall also describe the  
184 property by parcel number and shall be filed as follows:

185 (a) The clerk of the value adjustment board and the



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186 property appraiser shall have available and shall distribute  
187 forms prescribed by the Department of Revenue on which the  
188 petition shall be made. Such petition shall be sworn to by the  
189 petitioner.

190 (b) The completed petition shall be filed with the clerk of  
191 the value adjustment board of the county, who shall acknowledge  
192 receipt thereof and promptly furnish a copy thereof to the  
193 property appraiser.

194 (c) The petition shall state the approximate time  
195 anticipated by the taxpayer to present and argue his or her  
196 petition before the board.

197 (d) The petition may be filed, as to valuation issues, at  
198 any time during the taxable year on or before the 25th day  
199 following the mailing of notice by the property appraiser as  
200 provided in subsection (1). With respect to an issue involving  
201 the denial of an exemption, an agricultural or high-water  
202 recharge classification application, an application for  
203 classification as historic property used for commercial or  
204 certain nonprofit purposes, or a deferral, the petition must be  
205 filed at any time during the taxable year on or before the 30th  
206 day following the mailing of the notice by the property  
207 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
208 or s. 196.193 or notice by the tax collector under s. 197.2425.

209 (e) A condominium association, cooperative association, or  
210 any homeowners' association as defined in s. 723.075, with  
211 approval of its board of administration or directors, may file  
212 with the value adjustment board a single joint petition on  
213 behalf of any association members who own parcels of property  
214 which the property appraiser determines are substantially





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215 similar with respect to location, proximity to amenities, number  
216 of rooms, living area, and condition. The condominium  
217 association, cooperative association, or homeowners' association  
218 as defined in s. 723.075 shall provide the unit owners with  
219 notice of its intent to petition the value adjustment board and  
220 shall provide at least 20 days for a unit owner to elect, in  
221 writing, that his or her unit not be included in the petition.

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

226 (g) An owner of multiple tangible personal property  
227 accounts may file with the value adjustment board a single joint  
228 petition if the property appraiser determines that the tangible  
229 personal property accounts are substantially similar in nature.

230 (h) The individual, agent, or legal entity that signs the  
231 petition becomes an agent of the taxpayer for the purpose of  
232 serving process to obtain personal jurisdiction over the  
233 taxpayer for the entire value adjustment board proceedings,  
234 including any appeals of a board decision by the property  
235 appraiser pursuant to s. 194.036. This paragraph does not  
236 authorize the individual, agent, or legal entity to receive or  
237 access the taxpayer's confidential information without written  
238 authorization from the taxpayer.

239 Section 9. Subsection (2) of section 194.014, Florida  
240 Statutes, is amended to read:

241 194.014 Partial payment of ad valorem taxes; proceedings  
242 before value adjustment board.—

243 (2) If the value adjustment board or the property appraiser



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244 determines that the petitioner owes ad valorem taxes in excess  
245 of the amount paid, the unpaid amount accrues interest at an  
246 annual percentage rate equal to the bank prime loan rate on July  
247 1, or the first business day thereafter if July 1 is a Saturday,  
248 Sunday, or legal holiday, of the ~~rate of 12 percent per year,~~  
249 beginning on ~~from~~ the date the taxes became delinquent pursuant  
250 to s. 197.333 until the unpaid amount is paid. If the value  
251 adjustment board or the property appraiser determines that a  
252 refund is due, the overpaid amount accrues interest at an annual  
253 percentage rate equal to the bank prime loan rate on July 1, or  
254 the first business day thereafter if July 1 is a Saturday,  
255 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~  
256 year, beginning on ~~from~~ the date the taxes became delinquent  
257 pursuant to s. 197.333 until a refund is paid. Interest on an  
258 overpayment related to a petition shall be funded  
259 proportionately by each taxing authority that was overpaid.  
260 Interest does not accrue on amounts paid in excess of 100  
261 percent of the current taxes due as provided on the tax notice  
262 issued pursuant to s. 197.322. For purposes of this subsection,  
263 the term "bank prime loan rate" means the average predominant  
264 prime rate quoted by commercial banks to large businesses as  
265 published by the Board of Governors of the Federal Reserve  
266 System.

267 Section 10. Paragraph (a) of subsection (1) and paragraph  
268 (a) of subsection (2) of section 194.032, Florida Statutes, are  
269 amended to read:

270 194.032 Hearing purposes; timetable.—

271 (1) (a) The value adjustment board shall meet not earlier  
272 than 30 days and not later than 60 days after the mailing of the



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273 notice provided in s. 194.011(1); however, no board hearing  
274 shall be held before approval of all or any part of the  
275 assessment rolls by the Department of Revenue. The board shall  
276 meet for the following purposes:

277 1. Hearing petitions relating to assessments filed pursuant  
278 to s. 194.011(3).

279 2. Hearing complaints relating to homestead exemptions as  
280 provided for under s. 196.151.

281 3. Hearing appeals from exemptions denied, or disputes  
282 arising from exemptions granted, upon the filing of exemption  
283 applications under s. 196.011.

284 4. Hearing appeals concerning ad valorem tax deferrals and  
285 classifications.

286 5. Hearing appeals from determinations that a change of  
287 ownership under s. 193.155(3), a change of ownership or control  
288 under s. 193.1554(5) or s. 193.1555(5), or a qualifying  
289 improvement under s. 193.1555(5), has occurred.

290 (2) (a) The clerk of the governing body of the county shall  
291 prepare a schedule of appearances before the board based on  
292 petitions timely filed with him or her. The clerk shall notify  
293 each petitioner of the scheduled time of his or her appearance  
294 at least 25 calendar days before the day of the scheduled  
295 appearance. The notice must indicate whether the petition has  
296 been scheduled to be heard at a particular time or during a  
297 block of time. If the petition has been scheduled to be heard  
298 within a block of time, the beginning and ending of that block  
299 of time must be indicated on the notice; however, as provided in  
300 paragraph (b), a petitioner may not be required to wait for more  
301 than a reasonable time, not to exceed 2 hours, after the



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302 ~~beginning of the block of time. If the petitioner checked the~~  
303 ~~appropriate box on the petition form to request a copy of the~~  
304 ~~property record card containing relevant information used in~~  
305 ~~computing the current assessment,~~ The property appraiser must  
306 provide a the copy of the property record card containing  
307 information relevant to the computation of the current  
308 assessment, with confidential information redacted, to the  
309 petitioner upon receipt of the petition from the clerk  
310 regardless of whether the petitioner initiates evidence  
311 exchange, unless the property record card is available online  
312 from the property appraiser, in which case the property  
313 appraiser must notify the petitioner that the property record  
314 card is available online. ~~Upon receipt of the notice,~~ The  
315 petitioner and the property appraiser may each reschedule the  
316 hearing a single time for good cause ~~by submitting to the clerk~~  
317 ~~a written request to reschedule, at least 5 calendar days before~~  
318 ~~the day of the originally scheduled hearing.~~ As used in this  
319 paragraph, the term "good cause" means circumstances beyond the  
320 control of the person seeking to reschedule the hearing which  
321 reasonably prevent the party from having adequate representation  
322 at the hearing. If the hearing is rescheduled by the petitioner  
323 or the property appraiser, the clerk shall notify the petitioner  
324 of the rescheduled time of his or her appearance at least 15  
325 calendar days before the day of the rescheduled appearance,  
326 unless this notice is waived by both parties.

327 Section 11. Subsections (1) and (2) of section 194.034,  
328 Florida Statutes, are amended to read:

329 194.034 Hearing procedures; rules.—

330 (1) (a) Petitioners before the board may be represented by



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331 an employee of the taxpayer or an affiliated entity, an attorney  
332 who is a member of The Florida Bar, a real estate appraiser  
333 licensed under chapter 475, a real estate broker licensed under  
334 chapter 475, or a certified public accountant licensed under  
335 chapter 473, retained by the taxpayer. Such person may ~~or agent~~  
336 and present testimony and other evidence.

337 (b) A petitioner before the board may also be represented  
338 by a person with a power of attorney to act on the taxpayer's  
339 behalf. Such person may present testimony and other evidence.  
340 The power of attorney must conform to the requirements of part  
341 II of chapter 709, is valid only to represent a single  
342 petitioner in a single assessment year, and must identify the  
343 parcels for which the taxpayer has granted the person the  
344 authority to represent the taxpayer. The Department of Revenue  
345 shall adopt a form that meets the requirements of this  
346 paragraph. However, a petitioner is not required to use the  
347 department's form to grant the power of attorney.

348 (c) A petitioner before the board may also be represented  
349 by a person with written authorization to act on the taxpayer's  
350 behalf, for which such person receives no compensation. Such  
351 person may present testimony and other evidence. The written  
352 authorization is valid only to represent a single petitioner in  
353 a single assessment year and must identify the parcels for which  
354 the taxpayer authorizes the person to represent the taxpayer.  
355 The Department of Revenue shall adopt a form that meets the  
356 requirements of this paragraph. However, a petitioner is not  
357 required to use the department's form to grant the  
358 authorization.

359 (d) The property appraiser or his or her authorized



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360 representatives may be represented by an attorney in defending  
361 the property appraiser's assessment or opposing an exemption and  
362 may present testimony and other evidence.

363 (e) The property appraiser, each petitioner, and all  
364 witnesses shall be required, upon the request of either party,  
365 to testify under oath as administered by the chair ~~chairperson~~  
366 of the board. Hearings shall be conducted in the manner  
367 prescribed by rules of the department, which rules shall include  
368 the right of cross-examination of any witness.

369 (f) ~~(b)~~ Nothing herein shall preclude an aggrieved taxpayer  
370 from contesting his or her assessment in the manner provided by  
371 s. 194.171, regardless of whether ~~or not~~ he or she has initiated  
372 an action pursuant to s. 194.011.

373 (g) ~~(e)~~ The rules shall provide that no evidence shall be  
374 considered by the board except when presented during the time  
375 scheduled for the petitioner's hearing or at a time when the  
376 petitioner has been given reasonable notice; that a verbatim  
377 record of the proceedings shall be made, and proof of any  
378 documentary evidence presented shall be preserved and made  
379 available to the Department of Revenue, if requested; and that  
380 further judicial proceedings shall be as provided in s. 194.036.

381 (h) ~~(d)~~ Notwithstanding the provisions of this subsection, a  
382 ~~no~~ petitioner may not present for consideration, and ~~nor may~~ a  
383 board or special magistrate may not accept for consideration,  
384 testimony or other evidentiary materials that were requested of  
385 the petitioner in writing by the property appraiser of which the  
386 petitioner had knowledge but ~~and~~ denied to the property  
387 appraiser.

388 (i) ~~(e)~~ Chapter 120 does not apply to hearings of the value



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389 adjustment board.

390 (j)~~(f)~~ An assessment may not be contested unless until a  
391 return as required by s. 193.052 was timely ~~has been~~ filed. For  
392 purposes of this paragraph, the term "timely filed" means filed  
393 by the deadline established in s. 193.062 or before the  
394 expiration of any extension granted under s. 193.063. If notice  
395 is mailed pursuant to s. 193.073(1)(a), a complete return must  
396 be submitted under s. 193.073(1)(a) for the assessment to be  
397 contested.

398 (2) In each case, except if the complaint is withdrawn by  
399 the petitioner or if the complaint is acknowledged as correct by  
400 the property appraiser, the value adjustment board shall render  
401 a written decision. All such decisions shall be issued within 20  
402 calendar days after the last day the board is in session under  
403 s. 194.032. The decision of the board must contain findings of  
404 fact and conclusions of law and must include reasons for  
405 upholding or overturning the determination of the property  
406 appraiser. Findings of fact must be based on admitted evidence  
407 or a lack thereof. If a special magistrate has been appointed,  
408 the recommendations of the special magistrate shall be  
409 considered by the board. The clerk, upon issuance of a decision,  
410 shall, on a form provided by the Department of Revenue, notify  
411 each taxpayer and the property appraiser of the decision of the  
412 board. This notification shall be by first-class mail or by  
413 electronic means if selected by the taxpayer on the originally  
414 filed petition. If requested by the Department of Revenue, the  
415 clerk shall provide to the department a copy of the decision or  
416 information relating to the tax impact of the findings and  
417 results of the board as described in s. 194.037 in the manner



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418 and form requested.

419 Section 12. Subsection (1) of section 194.035, Florida  
420 Statutes, is amended to read:

421 194.035 Special magistrates; property evaluators.—

422 (1) In counties having a population of more than 75,000,  
423 the board shall appoint special magistrates for the purpose of  
424 taking testimony and making recommendations to the board, which  
425 recommendations the board may act upon without further hearing.  
426 These special magistrates may not be elected or appointed  
427 officials or employees of the county but shall be selected from  
428 a list of those qualified individuals who are willing to serve  
429 as special magistrates. Employees and elected or appointed  
430 officials of a taxing jurisdiction or of the state may not serve  
431 as special magistrates. The clerk of the board shall annually  
432 notify such individuals or their professional associations to  
433 make known to them that opportunities to serve as special  
434 magistrates exist. The Department of Revenue shall provide a  
435 list of qualified special magistrates to any county with a  
436 population of 75,000 or less. Subject to appropriation, the  
437 department shall reimburse counties with a population of 75,000  
438 or less for payments made to special magistrates appointed for  
439 the purpose of taking testimony and making recommendations to  
440 the value adjustment board pursuant to this section. The  
441 department shall establish a reasonable range for payments per  
442 case to special magistrates based on such payments in other  
443 counties. Requests for reimbursement of payments outside this  
444 range shall be justified by the county. If the total of all  
445 requests for reimbursement in any year exceeds the amount  
446 available pursuant to this section, payments to all counties





447 shall be prorated accordingly. If a county having a population  
448 less than 75,000 does not appoint a special magistrate to hear  
449 each petition, the person or persons designated to hear  
450 petitions before the value adjustment board or the attorney  
451 appointed to advise the value adjustment board shall attend the  
452 training provided pursuant to subsection (3), regardless of  
453 whether the person would otherwise be required to attend, but  
454 shall not be required to pay the tuition fee specified in  
455 subsection (3). A special magistrate appointed to hear issues of  
456 exemptions, ~~and~~ classifications, and determinations that a  
457 change of ownership, a change of ownership or control, or a  
458 qualifying improvement has occurred shall be a member of The  
459 Florida Bar with no less than 5 years' experience in the area of  
460 ad valorem taxation. A special magistrate appointed to hear  
461 issues regarding the valuation of real estate shall be a state  
462 certified real estate appraiser with not less than 5 years'  
463 experience in real property valuation. A special magistrate  
464 appointed to hear issues regarding the valuation of tangible  
465 personal property shall be a designated member of a nationally  
466 recognized appraiser's organization with not less than 5 years'  
467 experience in tangible personal property valuation. A special  
468 magistrate need not be a resident of the county in which he or  
469 she serves. A special magistrate may not represent a person  
470 before the board in any tax year during which he or she has  
471 served that board as a special magistrate. Before appointing a  
472 special magistrate, a value adjustment board shall verify the  
473 special magistrate's qualifications. The value adjustment board  
474 shall ensure that the selection of special magistrates is based  
475 solely upon the experience and qualifications of the special



476 magistrate and is not influenced by the property appraiser. The  
477 special magistrate shall accurately and completely preserve all  
478 testimony and, in making recommendations to the value adjustment  
479 board, shall include proposed findings of fact, conclusions of  
480 law, and reasons for upholding or overturning the determination  
481 of the property appraiser. The expense of hearings before  
482 magistrates and any compensation of special magistrates shall be  
483 borne three-fifths by the board of county commissioners and two-  
484 fifths by the school board. When appointing special magistrates  
485 or when scheduling special magistrates for specific hearings,  
486 the board, the board attorney, and the board clerk may not  
487 consider the dollar amount or percentage of any assessment  
488 reductions recommended by any special magistrate in the current  
489 year or in any previous year.

490 Section 13. Paragraph (a) of subsection (4) and paragraph  
491 (a) of subsection (5) of section 197.3632, Florida Statutes, are  
492 amended to read:

493 197.3632 Uniform method for the levy, collection, and  
494 enforcement of non-ad valorem assessments.-

495 (4) (a) A local government shall adopt a non-ad valorem  
496 assessment roll at a public hearing held between January 1 and  
497 September 15, or between January 1 and September 25 for any  
498 county as defined in s. 125.011(1), if:

499 1. The non-ad valorem assessment is levied for the first  
500 time;

501 2. The non-ad valorem assessment is increased beyond the  
502 maximum rate authorized by law or judicial decree at the time of  
503 initial imposition;

504 3. The local government's boundaries have changed, unless



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505 all newly affected property owners have provided written consent  
506 for such assessment to the local governing board; or

507 4. There is a change in the purpose for such assessment or  
508 in the use of the revenue generated by such assessment.

509 (5) (a) By September 15 of each year, or by September 25 for  
510 any county as defined in s. 125.011(1), the chair of the local  
511 governing board or his or her designee shall certify a non-ad  
512 valorem assessment roll on compatible electronic medium to the  
513 tax collector. The local government shall post the non-ad  
514 valorem assessment for each parcel on the roll. The tax  
515 collector shall not accept any such roll that is not certified  
516 on compatible electronic medium and that does not contain the  
517 posting of the non-ad valorem assessment for each parcel. It is  
518 the responsibility of the local governing board that such roll  
519 be free of errors and omissions. Alterations to such roll may be  
520 made by the chair or his or her designee up to 10 days before  
521 certification. If the tax collector discovers errors or  
522 omissions on such roll, he or she may request the local  
523 governing board to file a corrected roll or a correction of the  
524 amount of any assessment.

525 Section 14. Effective June 30, 2016, notwithstanding the  
526 expiration date in section 9 of chapter 2015-222, Laws of  
527 Florida, and notwithstanding the amendment made by section 16 of  
528 SB 1040, 2016 Regular Session, paragraph (e) of subsection (4)  
529 of section 1011.62, Florida Statutes, as amended by section 7 of  
530 chapter 2015-222, Laws of Florida, is reenacted and amended to  
531 read:

532 1011.62 Funds for operation of schools.—If the annual  
533 allocation from the Florida Education Finance Program to each



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534 district for operation of schools is not determined in the  
535 annual appropriations act or the substantive bill implementing  
536 the annual appropriations act, it shall be determined as  
537 follows:

538 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The  
539 Legislature shall prescribe the aggregate required local effort  
540 for all school districts collectively as an item in the General  
541 Appropriations Act for each fiscal year. The amount that each  
542 district shall provide annually toward the cost of the Florida  
543 Education Finance Program for kindergarten through grade 12  
544 programs shall be calculated as follows:

545 (e) *Prior period funding adjustment millage.*—

546 1. ~~There shall be~~ An additional millage to be known as the  
547 Prior Period Funding Adjustment Millage shall be levied by a  
548 school district if the prior period unrealized required local  
549 effort funds are greater than zero. The Commissioner of  
550 Education shall calculate the amount of the prior period  
551 unrealized required local effort funds as specified in  
552 subparagraph 2. and the millage required to generate that amount  
553 as specified in this subparagraph. The Prior Period Funding  
554 Adjustment Millage shall be the quotient of the prior period  
555 unrealized required local effort funds divided by the current  
556 year taxable value certified to the Commissioner of Education  
557 pursuant to sub-subparagraph (a)1.a. This levy shall be in  
558 addition to the required local effort millage certified pursuant  
559 to this subsection. Such millage shall not affect the  
560 calculation of the current year's required local effort, and the  
561 funds generated by such levy shall not be included in the  
562 district's Florida Education Finance Program allocation for that



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563 fiscal year. For purposes of the millage to be included on the  
564 Notice of Proposed Taxes, the Commissioner of Education shall  
565 adjust the required local effort millage computed pursuant to  
566 paragraph (a) as adjusted by paragraph (b) for the current year  
567 for any district that levies a Prior Period Funding Adjustment  
568 Millage to include all Prior Period Funding Adjustment Millage.  
569 For the purpose of this paragraph, ~~there shall be~~ a Prior Period  
570 Funding Adjustment Millage shall be levied for each year  
571 certified by the Department of Revenue pursuant to sub-  
572 subparagraph (a)2.a. since the previous year certification and  
573 for which the calculation in sub-subparagraph 2.b. is greater  
574 than zero.

575 2.a. As used in this subparagraph, the term:

576 (I) "Prior year" means a year certified under sub-  
577 subparagraph (a)2.a.

578 (II) "Preliminary taxable value" means:

579 (A) If the prior year is the 2009-2010 fiscal year or  
580 later, the taxable value certified to the Commissioner of  
581 Education pursuant to sub-subparagraph (a)1.a.

582 (B) If the prior year is the 2008-2009 fiscal year or  
583 earlier, the taxable value certified pursuant to the final  
584 calculation as specified in former paragraph (b) as that  
585 paragraph existed in the prior year.

586 (III) "Final taxable value" means the district's taxable  
587 value as certified by the property appraiser pursuant to s.  
588 193.122(2) or (3), if applicable. This is the certification that  
589 reflects all final administrative actions of the value  
590 adjustment board.

591 b. For purposes of this subsection and with respect to each



592 year certified pursuant to sub-subparagraph (a)2.a., if the  
593 district's prior year preliminary taxable value is greater than  
594 the district's prior year final taxable value, the prior period  
595 unrealized required local effort funds are the difference  
596 between the district's prior year preliminary taxable value and  
597 the district's prior year final taxable value, multiplied by the  
598 prior year district required local effort millage. If the  
599 district's prior year preliminary taxable value is less than the  
600 district's prior year final taxable value, the prior period  
601 unrealized required local effort funds are zero.

602 ~~c. For the 2015-2016 fiscal year only,~~ If a district's  
603 prior period unrealized required local effort funds and prior  
604 period district required local effort millage cannot be  
605 determined because such district's final taxable value has not  
606 yet been certified pursuant to s. 193.122(2) or (3), ~~for the~~  
607 ~~2015 tax levy,~~ the Prior Period Funding Adjustment Millage for  
608 such fiscal year shall be levied, if not previously levied, ~~in~~  
609 ~~2015~~ in an amount equal to 75 percent of such district's most  
610 recent unrealized required local effort for which a Prior Period  
611 Funding Adjustment Millage was determined as provided in this  
612 section. Upon certification of the final taxable value in  
613 accordance with s. 193.122(2) or (3) for a the 2012, 2013, or  
614 2014 tax roll rolls for which a 75 percent Prior Period Funding  
615 Adjustment Millage was levied in accordance with s. 193.122(2)  
616 or (3), the next Prior Period Funding Adjustment Millage ~~levied~~  
617 ~~in 2015 and 2016~~ shall be adjusted to include any shortfall or  
618 surplus in the prior period unrealized required local effort  
619 funds that would have been levied ~~in 2014 or 2015,~~ had the  
620 district's final taxable value been certified pursuant to s.



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621 193.122(2) or (3) ~~for the 2014 or 2015 tax levy~~. If this  
622 adjustment is made for a surplus, the reduction in prior period  
623 millage may not exceed the prior period funding adjustment  
624 millage calculated pursuant to subparagraph 1. and sub-  
625 subparagraphs a. and b., or pursuant to this sub-subparagraph,  
626 whichever is applicable, and any additional reduction shall be  
627 carried forward to the subsequent fiscal year.

628 Section 15. Subsections (4) and (5) of rule 12D-9.019,  
629 Florida Administrative Code, relating to scheduling and notice  
630 of a hearing of the Department of Revenue, are repealed, and the  
631 Department of State shall update the Florida Administrative Code  
632 to remove those subsections of the rule.

633 Section 16. The Legislature finds that this act fulfills an  
634 important state interest.

635 Section 17. Except as otherwise expressly provided in this  
636 act, and except for this section, which shall take effect June  
637 30, 2016, this act shall take effect July 1, 2016.

638  
639 ===== T I T L E A M E N D M E N T =====

640 And the title is amended as follows:

641 Delete everything before the enacting clause  
642 and insert:

643 A bill to be entitled  
644 An act relating to ad valorem taxation; amending s.  
645 192.0105, F.S.; conforming provisions to changes made  
646 by the act; amending s. 193.073, F.S.; revising  
647 procedures for the revision of an erroneous or  
648 incomplete personal property tax return; amending s.  
649 193.122, F.S.; specifying deadlines for value



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650 adjustment boards to complete certain hearings and  
651 final assessment roll certifications; providing  
652 exceptions; providing applicability; amending ss.  
653 193.155, 193.1554, and 193.1555, F.S.; requiring a  
654 property appraiser to serve a notice of intent to  
655 record a notice of tax lien under certain  
656 circumstances; requiring certain taxpayers to be given  
657 a specified timeframe to pay taxes, penalties, and  
658 interest to avoid the filing of a lien; prohibiting  
659 the assessment of penalties and interest under certain  
660 circumstances; amending s. 194.011, F.S.; revising the  
661 procedures for filing petitions to the value  
662 adjustment board; providing applicability as to the  
663 confidentiality of certain taxpayer information;  
664 amending s. 194.014, F.S.; revising the entities  
665 authorized to determine under certain circumstances  
666 that a petitioner owes ad valorem taxes or is owed a  
667 refund of overpaid taxes; revising the rate at which  
668 interest accrues on unpaid and overpaid ad valorem  
669 taxes; defining the term "bank prime loan rate";  
670 amending s. 194.032, F.S.; revising the purposes for  
671 which a value adjustment board may meet; revising  
672 requirements for the provision of property record  
673 cards to a petitioner for certain hearings; requiring  
674 the petitioner or property appraiser to show good  
675 cause to reschedule a hearing related to an  
676 assessment; defining the term "good cause"; amending  
677 s. 194.034, F.S.; revising requirements for an entity  
678 that may represent a taxpayer before the value





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679 adjustment board; requiring the Department of Revenue  
680 to adopt certain forms; prohibiting a taxpayer from  
681 contesting an assessment unless the return was timely  
682 filed; defining the term "timely filed"; revising  
683 provisions relating to findings of fact; amending s.  
684 194.035, F.S.; specifying that certain petitions must  
685 be heard by a special magistrate; prohibiting  
686 consideration of assessment reductions recommended in  
687 previous hearings by special magistrates when  
688 appointing or when scheduling a special magistrate;  
689 amending s. 197.3632, F.S.; extending the dates for  
690 certain counties to adopt or certify non-ad valorem  
691 assessment rolls; reenacting and amending s.  
692 1011.62(4)(e), F.S.; revising the time period for  
693 requirements and calculations applicable to the levy  
694 and adjustment of the Prior Period Funding Adjustment  
695 Millage before and after certification of the  
696 district's final taxable value; repealing certain  
697 provisions of a rule adopted by the Department of  
698 Revenue; providing a finding of important state  
699 interest; providing effective dates.