

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Local & Federal Affairs
 2 Committee
 3 Representative Avila offered the following:

Amendment (with title amendment)

6 Remove everything after the enacting clause and insert:

7 Section 1. Effective October 1, 2016, paragraph (b) of
 8 subsection (3) of section 129.03, Florida Statutes, is amended
 9 to read:

10 129.03 Preparation and adoption of budget.—

11 (3) The county budget officer, after tentatively
 12 ascertaining the proposed fiscal policies of the board for the
 13 next fiscal year, shall prepare and present to the board a
 14 tentative budget for the next fiscal year for each of the funds
 15 provided in this chapter, including all estimated receipts,
 16 taxes to be levied, and balances expected to be brought forward

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17 and all estimated expenditures, reserves, and balances to be
18 carried over at the end of the year.

19 (b) Upon receipt of the tentative budgets and completion
20 of any revisions, the board shall prepare a statement
21 summarizing all of the adopted tentative budgets. The summary
22 statement must show, for each budget and the total of all
23 budgets, the proposed tax millages, balances, reserves, and the
24 total of each major classification of receipts and expenditures,
25 classified according to the uniform classification of accounts
26 adopted by the appropriate state agency. The board shall specify
27 the proportionate amount of the proposed county tax millage and
28 the proportionate amount of gross ad valorem taxes attributable
29 to the budgets of the sheriff, the property appraiser, the clerk
30 of the circuit court, the county comptroller, the tax collector,
31 and the supervisor of elections, respectively. The board shall
32 cause this summary statement to be advertised one time in a
33 newspaper of general circulation published in the county, or by
34 posting at the courthouse door if there is no such newspaper,
35 and the advertisement must appear adjacent to the advertisement
36 required pursuant to s. 200.065. The board may advertise the
37 summary statement in a newspaper or other publication more than
38 once and may post the statement on its website.

39 Section 2. Paragraph (f) of subsection (2) of section
40 192.0105, Florida Statutes, is amended to read:

41 192.0105 Taxpayer rights.—There is created a Florida
42 Taxpayer's Bill of Rights for property taxes and assessments to

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

60 (2) THE RIGHT TO DUE PROCESS.—

61 (f) The right, in value adjustment board proceedings, to
62 have all evidence presented and considered at a public hearing
63 at the scheduled time, to be represented by a person specified
64 in s. 194.034(1)(a) (b) or (c) an attorney or agent, to have
65 witnesses sworn and cross-examined, and to examine property
66 appraisers or evaluators employed by the board who present
67 testimony (see ss. 194.034(1) ~~(a) and (c)~~ and (4), and
68 194.035(2)).

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69 Section 3. Subsection (1) of section 193.073, Florida
70 Statutes, is amended to read:

71 (1) Upon discovery that an erroneous or incomplete
72 statement of personal property has been filed by a taxpayer or
73 that all the property of a taxpayer has not been returned for
74 taxation, the property appraiser shall proceed as follows:

75 (a)1. Mail a notice informing the taxpayer that an
76 erroneous or incomplete statement of personal property has been
77 filed. Such notice shall be mailed at any time prior to the
78 mailing of the notice provided for in s. 200.069.

79 2. After the mailing of the notice under 1., the taxpayer
80 shall have 30 days to provide the property appraiser with a
81 complete return submitting all property for taxation.

82 (b)(a)—If the property is personal property and is
83 discovered before April 1, the property appraiser shall make an
84 assessment in triplicate. After attaching the affidavit and
85 warrant required by law, the property appraiser shall dispose of
86 the additional assessment roll in the same manner as provided by
87 law.

88 (c)(b)—If the property is personal property and is
89 discovered on or after April 1, or is real property discovered
90 at any time, the property shall be added to the assessment roll
91 then in preparation.

92 Section 4. Subsection (1) of section 193.122, Florida
93 Statutes, is amended to read:

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94 193.122 Certificates of value adjustment board and
95 property appraiser; extensions on the assessment rolls.—

96 (1) The value adjustment board shall certify each
97 assessment roll upon order of the board of county commissioners
98 pursuant to s. 197.323, if applicable, and again after all
99 hearings required by s. 194.032 have been held. These
100 certificates shall be attached to each roll as required by the
101 Department of Revenue. Notwithstanding an extension of the roll
102 pursuant to s. 197.323, the value adjustment board must complete
103 all hearings required by s. 194.032 and certify the assessment
104 roll to the property appraiser by June 1 following the tax year
105 in which the assessments were made. The June 1 requirement shall
106 be extended until December 1 in each year in which the number of
107 petitions filed increased by more than 10 percent over the
108 previous year.

109 Section 5. The amendments made by this act to ss. 193.122
110 and 194.032(4), Florida Statutes, first apply beginning with the
111 2018 tax roll.

112 Section 6. Subsection (11) of section 193.155, is created
113 to read:

114 (11) A taxpayer may appeal the implementation of the
115 assessment cap on his or her property for the current tax year
116 by filing a petition with the value adjustment board within 25
117 days of the mailing of the notice under s. 194.011(1).

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118 Section 7. Subsection (10) of section 193.1554, Florida
119 Statutes, is amended, and subsection (11) is added to that
120 section, to read:

121 193.1554 Assessment of nonhomestead residential property. -

122 (10) If the property appraiser determines that for any year
123 or years within the prior 10 years a person or entity who was
124 not entitled to the property assessment limitation granted under
125 this section was granted the property assessment limitation, the
126 property appraiser making such determination shall record in the
127 public records of the county a notice of tax lien against any
128 property owned by that person or entity in the county, and such
129 property must be identified in the notice of tax lien. Such
130 property that is situated in this state is subject to the unpaid
131 taxes, plus a penalty of 50 percent of the unpaid taxes for each
132 year and 15 percent interest per annum. If the property
133 assessment limitation is improperly granted as a result of a
134 clerical mistake or an omission by the property appraiser, the
135 person or entity improperly receiving the property assessment
136 limitation shall not be assessed penalty and interest. Before
137 any such lien may be filed, the owner so notified must be given
138 30 days to pay the taxes and any applicable penalties and
139 interest.

140 (11) A taxpayer may appeal the implementation of the
141 assessment cap on his or her property for the current tax year
142 by filing a petition with the value adjustment board within 25
143 days of the mailing of the notice under s. 194.011(1).

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144 Section 8. Subsection (10) of section 193.1555, Florida
145 Statutes, is amended, and subsection (11) is added to that
146 section, to read:

147 193.1555 Assessment of certain residential and
148 nonresidential real property.—

149 (10) If the property appraiser determines that for any year
150 or years within the prior 10 years a person or entity who was
151 not entitled to the property assessment limitation granted under
152 this section was granted the property assessment limitation, the
153 property appraiser making such determination shall record in the
154 public records of the county a notice of tax lien against any
155 property owned by that person or entity in the county, and such
156 property must be identified in the notice of tax lien. Such
157 property that is situated in this state is subject to the unpaid
158 taxes, plus a penalty of 50 percent of the unpaid taxes for each
159 year and 15 percent interest per annum. If the property
160 assessment limitation is improperly granted as a result of a
161 clerical mistake or an omission by the property appraiser, the
162 person or entity improperly receiving the property assessment
163 limitation shall not be assessed penalty and interest. Before
164 any such lien may be filed, the owner so notified must be given
165 30 days to pay the taxes and any applicable penalties and
166 interest.

167 (11) A taxpayer may appeal the implementation of the
168 assessment cap on his or her property for the current tax year

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169 by filing a petition with the value adjustment board within 25
170 days of the mailing of the notice under s. 194.011(1).

171 Section 9. Subsections (3) and (4) of section 194.011,
172 Florida Statutes, are amended to read:

173 194.011 Assessment notice; objections to assessments.—

174 (3) A petition to the value adjustment board must be in
175 substantially the form prescribed by the department.
176 Notwithstanding s. 195.022, a county officer may not refuse to
177 accept a form provided by the department for this purpose if the
178 taxpayer chooses to use it. A petition to the value adjustment
179 board must be signed by the taxpayer or be accompanied at the
180 time of filing by the taxpayer's written authorization or power
181 of attorney, unless the person filing the petition is listed in
182 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
183 petition with a value adjustment board without the taxpayer's
184 signature or a letter of authorization from the taxpayer by
185 certifying under penalties of perjury that he or she has
186 authorization to file the petition on behalf of the taxpayer. If
187 a taxpayer notifies the value adjustment board that a petition
188 has been filed for the taxpayer's property without his or her
189 consent, the value adjustment board may require the person
190 filing the petition to provide a letter of authorization from
191 the taxpayer, authorizing such agent to proceed with the appeal
192 before a hearing is held. If the value adjustment board finds
193 that a person listed in s. 194.034(1)(a) willfully and knowingly
194 filed a petition which was not authorized by the taxpayer, the

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195 value adjustment board shall require such person to provide a
196 taxpayer's written authorization for representation to the value
197 adjustment board clerk before any petition that person files is
198 heard, for a period of one year from imposition of such
199 requirement by the value adjustment board. A power of attorney
200 or written authorization is valid for 1 tax year and a new power
201 of attorney or written authorization by the taxpayer is required
202 for each subsequent tax year. A petition shall also describe the
203 property by parcel number and shall be filed as follows:

204 (a) The clerk of the value adjustment board and the
205 property appraiser shall have available and shall distribute
206 forms prescribed by the Department of Revenue on which the
207 petition shall be made. Such petition shall be sworn to by the
208 petitioner.

209 (b) The completed petition shall be filed with the clerk
210 of the value adjustment board of the county, who shall
211 acknowledge receipt thereof and promptly furnish a copy thereof
212 to the property appraiser.

213 (c) The petition shall state the approximate time
214 anticipated by the taxpayer to present and argue his or her
215 petition before the board.

216 (d) The petition may be filed, as to valuation issues, at
217 any time during the taxable year on or before the 25th day
218 following the mailing of notice by the property appraiser as
219 provided in subsection (1). With respect to an issue involving
220 the denial of an exemption, an agricultural or high-water

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221 recharge classification application, an application for
222 classification as historic property used for commercial or
223 certain nonprofit purposes, or a deferral, the petition must be
224 filed at any time during the taxable year on or before the 30th
225 day following the mailing of the notice by the property
226 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
227 or s. 196.193 or notice by the tax collector under s. 197.2425.

228 (e) A condominium association, cooperative association, or
229 any homeowners' association as defined in s. 723.075, with
230 approval of its board of administration or directors, may file
231 with the value adjustment board a single joint petition on
232 behalf of any association members who own parcels of property
233 which the property appraiser determines are substantially
234 similar with respect to location, proximity to amenities, number
235 of rooms, living area, and condition. The condominium
236 association, cooperative association, or homeowners' association
237 as defined in s. 723.075 shall provide the unit owners with
238 notice of its intent to petition the value adjustment board and
239 shall provide at least 20 days for a unit owner to elect, in
240 writing, that his or her unit not be included in the petition.

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

245 (g) An owner of multiple tangible personal property
246 accounts may file with the value adjustment board a single joint

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247 petition if the property appraiser determines that the tangible
248 personal property accounts are substantially similar in nature.

249 (h) The individual, agent, or legal entity that signs the
250 petition becomes an agent of the taxpayer for the purpose of
251 serving process to obtain personal jurisdiction over the
252 taxpayer for the entire value adjustment board proceedings,
253 including any appeals of a board decision by the property
254 appraiser pursuant to s. 194.036. This does not authorize the
255 individual, agent, or legal entity to receive or access the
256 taxpayer's confidential information without such written
257 authorization from the taxpayer.

258 (4) (a) At least 15 days before the hearing the petitioner
259 shall provide to the property appraiser a list of evidence to be
260 presented at the hearing, together with copies of all
261 documentation to be considered by the value adjustment board and
262 a summary of evidence to be presented by witnesses.
263 Notwithstanding the provisions of this subsection, no petitioner
264 may present for consideration, nor may a board or special
265 magistrate accept for consideration, evidence that was requested
266 of the petitioner in writing by the property appraiser of which
267 the petitioner had knowledge and denied to the property
268 appraiser.

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

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273 be presented at the hearing, together with copies of all
274 documentation to be considered by the value adjustment board and
275 a summary of evidence to be presented by witnesses. The evidence
276 list must contain the property appraiser's property record card
277 for the property that is the subject of the petition as well as
278 the property record cards for any comparable properties listed
279 as evidence, unless the property record cards are available
280 online from the property appraiser. If the petitioner's property
281 record card or the comparable property record cards listed as
282 evidence are available online from the property appraiser, the
283 property appraiser must notify the petitioner of the cards that
284 are available online but is not required to provide such card or
285 cards. The property appraiser must redact any confidential
286 information contained on any property record card before it is
287 submitted to the petitioner. Failure of the property appraiser
288 to timely comply with the requirements of this paragraph shall
289 result in a rescheduling of the hearing.

290 (c) Evidence that is confidential under law remains
291 confidential until it is submitted to the value adjustment board
292 for consideration and admission into the record.

293 Section 10. Subsection (2) of section 194.014, Florida
294 Statutes, is amended to read:

295 194.014 Partial payment of ad valorem taxes; proceedings
296 before value adjustment board.—

297 (2) If the value adjustment board or the property
298 appraiser determines that the petitioner owes ad valorem taxes

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299 in excess of the amount paid, the unpaid amount accrues interest
300 at an annual percentage rate equal to the bank prime loan rate
301 on July 1, or the first business day thereafter if July 1 is a
302 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~
303 ~~percent per year, beginning on~~ from the date the taxes became
304 delinquent pursuant to s. 197.333 until the unpaid amount is
305 paid. If the value adjustment board or the property appraiser
306 determines that a refund is due, the overpaid amount accrues
307 interest at an annual percentage rate equal to the bank prime
308 loan rate on July 1, or the first business day thereafter if
309 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~
310 ~~rate of 12 percent per year, beginning on~~ from the date the
311 taxes became delinquent pursuant to s. 197.333 until a refund is
312 paid. Interest does not accrue on amounts paid in excess of 100
313 percent of the current taxes due as provided on the tax notice
314 issued pursuant to s. 197.322. For purposes of this subsection,
315 the term "bank prime loan rate" means the average predominant
316 prime rate quoted by commercial banks to large businesses as
317 determined by the Board of Governors of the Federal Reserve
318 System.

319 Section 11. Effective July 1, 2017, section 194.015,
320 Florida Statutes, is amended to read:

321 194.015 Value adjustment board.—Each county shall have
322 There is hereby created a value adjustment board consisting for
323 each county, which shall consist of one member ~~two members~~ of
324 the governing body of the county as elected from the membership

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325 of the board of that ~~said~~ governing body, one of whom shall be
326 elected chairperson, and one member of the school board as
327 elected from the membership of the school board, and three ~~two~~
328 citizen members, one of whom shall be appointed by the governing
329 body of the county and must own homestead property within the
330 county, ~~and~~ one of whom shall ~~must~~ be appointed by the school
331 board and must own a business occupying commercial space located
332 within the school district, and one of whom shall be appointed
333 by the governing body of the county and must be a licensed real
334 estate appraiser who is a resident of the county. If a licensed
335 real estate appraiser is not available, another owner of
336 homestead or commercial property who is a resident of the county
337 may be appointed by the governing body of the county. The board
338 shall elect one of its members to serve as chair. The Department
339 of Business and Professional Regulation must provide continuing
340 education credits to appraiser members of value adjustment
341 boards. A citizen member may not be a member or an employee of
342 any taxing authority, ~~and~~ may not be a person who represents
343 property owners in any administrative or judicial review of
344 property taxes. ~~The members of the board may be temporarily~~
345 ~~replaced by other members of the respective boards on~~
346 ~~appointment by their respective chairpersons.~~ Any three members
347 shall constitute a quorum of the board, except that each quorum
348 must include at least one member of the ~~said~~ governing board, at
349 least one member of the school board, and at least one citizen
350 member and no meeting of the board shall take place unless a

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351 quorum is present. Members of the board may receive such per
352 diem compensation as is allowed by law for state employees ~~if~~
353 ~~both bodies elect to allow such compensation.~~ The clerk of the
354 governing body of the county shall be the clerk of the value
355 adjustment board. The board shall appoint private counsel who
356 has practiced law for over 5 years and who shall receive such
357 compensation as may be established by the board. The private
358 counsel may not represent the property appraiser, the tax
359 collector, any taxing authority, or any property owner in any
360 administrative or judicial review of property taxes. A ~~No~~
361 meeting of the board shall not take place unless counsel to the
362 board is present. Two-fifths of the expenses of the board shall
363 be borne by the district school board and three-fifths by the
364 district county commission.

365 Section 12. Paragraph (a) of subsection (2) of section
366 194.032, Florida Statutes, is amended, and subsection (4) is
367 added to that section, to read:

368 194.032 Hearing purposes; timetable.—

369 (2) (a) The clerk of the governing body of the county shall
370 prepare a schedule of appearances before the board based on
371 petitions timely filed with him or her. The clerk shall notify
372 each petitioner of the scheduled time of his or her appearance
373 at least 25 calendar days before the day of the scheduled
374 appearance. The notice must indicate whether the petition has
375 been scheduled to be heard at a particular time or during a
376 block of time. If the petition has been scheduled to be heard

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377 within a block of time, the beginning and ending of that block
378 of time must be indicated on the notice; however, as provided in
379 paragraph (b), a petitioner may not be required to wait for more
380 than a reasonable time, not to exceed 2 hours, after the
381 beginning of the block of time. ~~If the petitioner checked the~~
382 ~~appropriate box on the petition form to request a copy of the~~
383 ~~property record card containing relevant information used in~~
384 ~~computing the current assessment,~~ The property appraiser must
385 provide a the copy of the property record card containing
386 information relevant to the computation of the current
387 assessment, with confidential information redacted, to the
388 petitioner upon receipt of the petition from the clerk
389 regardless of whether the petitioner initiates evidence
390 exchange, unless the property record card is available online
391 from the property appraiser, in which case the property
392 appraiser must notify the petitioner that the property record
393 card is available online. Upon receipt of the notice, The
394 petitioner and the property appraiser may each reschedule the
395 hearing a single time for good cause ~~by submitting to the clerk~~
396 ~~a written request to reschedule,~~ at least 5 calendar days before
397 ~~the day of the originally scheduled hearing. As used in this~~
398 paragraph, the term "good cause" means circumstances beyond the
399 control of the person seeking to reschedule the hearing that
400 reasonably prevent the party from having adequate representation
401 at the hearing. Good cause includes, but is not limited to, the
402 failure by the property appraiser's office to comply with

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403 statutory evidence exchange deadlines. If the hearing is
404 rescheduled by the petitioner or the property appraiser, the
405 clerk shall notify the petitioner of the rescheduled time of his
406 or her appearance at least 15 calendar days before the day of
407 the rescheduled appearance, unless this notice is waived by both
408 parties.

409 (4) The board must hear all petitions, complaints,
410 appeals, and disputes and must submit the certified assessment
411 roll as required under s. 193.122 to the property appraiser each
412 year by June 1 of the tax year following the assessment date.
413 The June 1 requirement shall be extended until December 1 in
414 each year in which the number of petitions filed increased by
415 more than 10 percent over the previous year.

416 Section 13. Subsection (1) and subsection (2) of section
417 194.034, Florida Statutes, are amended to read:

418 194.034 Hearing procedures; rules.—

419 (1) (a) Petitioners before the board may be represented by
420 a corporate representative of the taxpayer, an attorney who is a
421 member of The Florida Bar, a real estate appraiser licensed
422 under chapter 475, a real estate broker licensed under chapter
423 475, or a certified public accountant licensed under chapter
424 473, retained by the taxpayer. Such person may ~~or agent and~~
425 present testimony and other evidence.

426 (b) A petitioner before the board may also be represented
427 by a person with a power of attorney to act on behalf of the
428 taxpayer pursuant to part II of chapter 709. Such person may

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429 present testimony and other evidence. The Department of Revenue
430 shall promulgate a form which meets the requirements of part II
431 of chapter 709 and authorizes a person to represent a taxpayer
432 for a single petition in a single tax year. The petitioner shall
433 not be required to use the Department's form to grant the power
434 of attorney.

435 (c) A petitioner before the board may also be represented
436 by a person with written authorization to act on behalf of the
437 taxpayer who receives no compensation. Such person may present
438 testimony and other evidence. The Department of Revenue shall
439 promulgate a form which authorizes an uncompensated person to
440 represent a taxpayer for a single petition in a single tax year.
441 The petitioner shall not be required to use the Department's
442 form to grant the authorization.

443 (d) The property appraiser or his or her authorized
444 representatives may be represented by an attorney in defending
445 the property appraiser's assessment or opposing an exemption and
446 may present testimony and other evidence.

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

453 (f) ~~(b)~~ Nothing herein shall preclude an aggrieved taxpayer
454 from contesting his or her assessment in the manner provided by

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455 s. 194.171, whether or not he or she has initiated an action
456 pursuant to s. 194.011.

457 ~~(g)-(e)~~The rules shall provide that no evidence shall be
458 considered by the board except when presented during the time
459 scheduled for the petitioner's hearing or at a time when the
460 petitioner has been given reasonable notice; that a verbatim
461 record of the proceedings shall be made, and proof of any
462 documentary evidence presented shall be preserved and made
463 available to the Department of Revenue, if requested; and that
464 further judicial proceedings shall be as provided in s. 194.036.

465 ~~(h)-(d)~~Notwithstanding the provisions of this subsection,
466 no petitioner may present for consideration, nor may a board or
467 special magistrate accept for consideration, evidence testimony
468 ~~or other evidentiary materials~~ that was ~~were~~ requested of the
469 petitioner in writing by the property appraiser, at any time
470 during the assessment process and prior to the hearing, of which
471 the petitioner had knowledge and denied to the property
472 appraiser. This paragraph applies to a written request for
473 information made by the property appraiser under the
474 authorization of any statute.

475 ~~(i)-(e)~~Chapter 120 does not apply to hearings of the value
476 adjustment board.

477 ~~(j)-(f)~~An assessment may not be contested ~~until~~ unless a
478 return as required by s. 193.052 ~~has been~~ was timely filed. For
479 the purposes of this paragraph, "timely filed" means filed by
480 the deadline established in s. 193.062, or before the expiration

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481 of any extension granted under s. 193.063. If notice was sent
482 pursuant to s. 193.703(1)(a)1., a complete return must be
483 submitted under s. 193.703(1)(a)2. for the assessment to be
484 contested.

485 (2) In each case, except if the complaint is withdrawn by
486 the petitioner or if the complaint is acknowledged as correct by
487 the property appraiser, the value adjustment board shall render
488 a written decision. All such decisions shall be issued within 20
489 calendar days after the last day the board is in session under
490 s. 194.032. The decision of the board must contain findings of
491 fact and conclusions of law and must include reasons for
492 upholding or overturning the determination of the property
493 appraiser. Findings of fact must be based on admitted evidence
494 or a lack thereof. If a special magistrate has been appointed,
495 the recommendations of the special magistrate shall be
496 considered by the board. The clerk, upon issuance of a decision,
497 shall, on a form provided by the Department of Revenue, notify
498 each taxpayer and the property appraiser of the decision of the
499 board. This notification shall be by first-class mail or by
500 electronic means if selected by the taxpayer on the originally
501 filed petition. If requested by the Department of Revenue, the
502 clerk shall provide to the department a copy of the decision or
503 information relating to the tax impact of the findings and
504 results of the board as described in s. 194.037 in the manner
505 and form requested.

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506 Section 14. Subsection (1) of section 194.035, Florida
507 Statutes, is amended to read:
508 194.035 Special magistrates; property evaluators.—
509 (1) In counties having a population of more than 75,000,
510 the board shall appoint special magistrates for the purpose of
511 taking testimony and making recommendations to the board, which
512 recommendations the board may act upon without further hearing.
513 These special magistrates may not be elected or appointed
514 officials or employees of the county but shall be selected from
515 a list of those qualified individuals who are willing to serve
516 as special magistrates. Employees and elected or appointed
517 officials of a taxing jurisdiction or of the state may not serve
518 as special magistrates. The clerk of the board shall annually
519 notify such individuals or their professional associations to
520 make known to them that opportunities to serve as special
521 magistrates exist. The Department of Revenue shall provide a
522 list of qualified special magistrates to any county with a
523 population of 75,000 or less. Subject to appropriation, the
524 department shall reimburse counties with a population of 75,000
525 or less for payments made to special magistrates appointed for
526 the purpose of taking testimony and making recommendations to
527 the value adjustment board pursuant to this section. The
528 department shall establish a reasonable range for payments per
529 case to special magistrates based on such payments in other
530 counties. Requests for reimbursement of payments outside this
531 range shall be justified by the county. If the total of all

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532 requests for reimbursement in any year exceeds the amount
533 available pursuant to this section, payments to all counties
534 shall be prorated accordingly. If a county having a population
535 less than 75,000 does not appoint a special magistrate to hear
536 each petition, the person or persons designated to hear
537 petitions before the value adjustment board or the attorney
538 appointed to advise the value adjustment board shall attend the
539 training provided pursuant to subsection (3), regardless of
540 whether the person would otherwise be required to attend, but
541 shall not be required to pay the tuition fee specified in
542 subsection (3). A special magistrate appointed to hear issues of
543 exemptions and classifications, the application of assessment
544 limitations, or the denial of a tax deferral, shall be a member
545 of The Florida Bar with no less than 5 years' experience in the
546 area of ad valorem taxation. A special magistrate appointed to
547 hear issues regarding the valuation of real estate shall be a
548 state certified real estate appraiser with not less than 5
549 years' experience in real property valuation. A special
550 magistrate appointed to hear issues regarding the valuation of
551 tangible personal property shall be a designated member of a
552 nationally recognized appraiser's organization with not less
553 than 5 years' experience in tangible personal property
554 valuation. A special magistrate need not be a resident of the
555 county in which he or she serves. A special magistrate may not
556 represent a person before the board in any tax year during which
557 he or she has served that board as a special magistrate. Before

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558 appointing a special magistrate, a value adjustment board shall
559 verify the special magistrate's qualifications. The value
560 adjustment board shall ensure that the selection of special
561 magistrates is based solely upon the experience and
562 qualifications of the special magistrate and is not influenced
563 by the property appraiser. The special magistrate shall
564 accurately and completely preserve all testimony and, in making
565 recommendations to the value adjustment board, shall include
566 proposed findings of fact, conclusions of law, and reasons for
567 upholding or overturning the determination of the property
568 appraiser. The expense of hearings before magistrates and any
569 compensation of special magistrates shall be borne three-fifths
570 by the board of county commissioners and two-fifths by the
571 school board. When appointing special magistrates or scheduling
572 special magistrates for specific hearings, the board, board
573 attorney, and board clerk may not consider the dollar amount or
574 percentage of any assessment reductions recommended by any
575 special magistrate in the current year or in any previous year.

576 Section 15. Effective June 30, 2016, paragraph (e) of
577 subsection (4) of section 1011.62, Florida Statutes, is amended
578 to read:

579 1011.62 Funds for operation of schools.—If the annual
580 allocation from the Florida Education Finance Program to each
581 district for operation of schools is not determined in the
582 annual appropriations act or the substantive bill implementing

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583 the annual appropriations act, it shall be determined as
584 follows:

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

592 (e) Prior period funding adjustment millage.—

593 1. There shall be an additional millage to be known as the
594 Prior Period Funding Adjustment Millage levied by a school
595 district if the prior period unrealized required local effort
596 funds are greater than zero. The Commissioner of Education shall
597 calculate the amount of the prior period unrealized required
598 local effort funds as specified in subparagraph 2. and the
599 millage required to generate that amount as specified in this
600 subparagraph. The Prior Period Funding Adjustment Millage shall
601 be the quotient of the prior period unrealized required local
602 effort funds divided by the current year taxable value certified
603 to the Commissioner of Education pursuant to sub-subparagraph
604 (a)1.a. This levy shall be in addition to the required local
605 effort millage certified pursuant to this subsection. Such
606 millage shall not affect the calculation of the current year's
607 required local effort, and the funds generated by such levy
608 shall not be included in the district's Florida Education

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609 Finance Program allocation for that fiscal year. For purposes of
610 the millage to be included on the Notice of Proposed Taxes, the
611 Commissioner of Education shall adjust the required local effort
612 millage computed pursuant to paragraph (a) as adjusted by
613 paragraph (b) for the current year for any district that levies
614 a Prior Period Funding Adjustment Millage to include all Prior
615 Period Funding Adjustment Millage. For the purpose of this
616 paragraph, there shall be a Prior Period Funding Adjustment
617 Millage levied for each year certified by the Department of
618 Revenue pursuant to sub-subparagraph (a)2.a. since the previous
619 year certification and for which the calculation in sub-
620 subparagraph 2.b. is greater than zero.

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

622 (I) "Prior year" means a year certified under sub-
623 subparagraph (a)2.a.

624 (II) "Preliminary taxable value" means:

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

628 (B) If the prior year is the 2008-2009 fiscal year or
629 earlier, the taxable value certified pursuant to the final
630 calculation as specified in former paragraph (b) as that
631 paragraph existed in the prior year.

632 (III) "Final taxable value" means the district's taxable
633 value as certified by the property appraiser pursuant to s.
634 193.122(2) or (3), if applicable. This is the certification that

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635 reflects all final administrative actions of the value
636 adjustment board.

637 b. For purposes of this subsection and with respect to
638 each year certified pursuant to sub-subparagraph (a)2.a., if the
639 district's prior year preliminary taxable value is greater than
640 the district's prior year final taxable value, the prior period
641 unrealized required local effort funds are the difference
642 between the district's prior year preliminary taxable value and
643 the district's prior year final taxable value, multiplied by the
644 prior year district required local effort millage. If the
645 district's prior year preliminary taxable value is less than the
646 district's prior year final taxable value, the prior period
647 unrealized required local effort funds are zero.

648 c. For the 2016-2017 ~~2015-2016~~ fiscal year only, if a
649 district's prior period unrealized required local effort funds
650 and prior period district required local effort millage cannot
651 be determined because such district's final taxable value has
652 not yet been certified pursuant to s. 193.122(2) or (3), for the
653 2016 ~~2015~~ tax levy, the Prior Period Funding Adjustment Millage
654 for such fiscal year shall be levied, if not previously levied,
655 in 2016 ~~2015~~ in an amount equal to 75 percent of such district's
656 most recent unrealized required local effort for which a Prior
657 Period Funding Adjustment Millage was determined as provided in
658 this section. Upon certification of the final taxable value for
659 the ~~2012, 2013, or 2014~~ and 2015 tax rolls in accordance with s.
660 193.122(2) or (3), the Prior Period Funding Adjustment Millage

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661 levied in ~~2015 and~~ 2016 and 2017 shall be adjusted to include
662 any shortfall or surplus in the prior period unrealized required
663 local effort funds that would have been levied in ~~2014 or~~ 2015
664 or 2016, had the district's final taxable value been certified
665 pursuant to s. 193.122(2) or (3) for the ~~2014 or~~ 2015 or 2016
666 tax levy. If this adjustment is made for a surplus, the
667 reduction in prior period millage may not exceed the prior
668 period funding adjustment millage calculated pursuant to
669 subparagraph 1. and sub-subparagraphs a. and b. and any
670 additional reduction shall be carried forward to the subsequent
671 fiscal year.

672 Section 16. The following rules of the Department of
673 Revenue are nullified and of no further force or effect:

674 (1) Rule 12D-9.020(1), (2), and (8), Florida Administrative
675 Code, relating to Exchange of Evidence.

676 (2) Rule 12D-9.025(4)(a) and (f), Florida Administrative
677 Code, relating to Procedures for Conducting a Hearing;
678 Presentation of Evidence; Testimony of Witnesses.

679 (3) Rule 12D-9.019(4) and (5), Florida Administrative Code,
680 relating to Scheduling and Notice of a Hearing.

681 Section 17. The Legislature finds that this act fulfills
682 an important state interest.

683 Section 18. Except as otherwise expressly provided in this
684 act and except for this section, which shall take effect upon
685 this act becoming a law, this act shall take effect July 1,
686 2016.

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

Remove lines 2-39 and insert:

An act relating to ad valorem taxation; amending s. 129.03, F.S.; revising the information required to be included on summaries of adopted tentative budgets; authorizing a summary statement to be published more than once in specified locations; amending s. 192.0105, F.S.; conforming provisions to changes made by the act; amending s. 193.073, F.S.; establishing procedures for the revision of an erroneous or incomplete personal property tax return; amending s. 193.122, F.S.; establishing deadlines for value adjustment boards to complete final assessment roll certifications; providing applicability; amending s. 193.155, F.S.; confirming the right of taxpayers to appeal the application of the assessment cap on homestead property to the value adjustment board; amending s. 193.1554, F.S.; confirming the right of taxpayers to appeal the application of the assessment cap on nonhomestead residential property to the value adjustment board; allowing for the waiver of penalties and interest; allowing for a taxpayers to pay taxes, penalties, and interest within 30 days to avoid the filing of a lien; amending s. 193.1555, F.S.; confirming the right of taxpayers to appeal the application of the assessment cap on certain residential and nonresidential property to the

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713 value adjustment board; allowing for the waiver of penalties and
714 interest; allowing for a taxpayers to pay taxes, penalties, and
715 interest within 30 days to avoid the filing of a lien; amending
716 s. 194.011, F.S.; revising the procedures for filing petitions
717 to the value adjustment board; revising the procedures used
718 during a value adjustment board hearing; revising the
719 documentation required to be on evidence lists during value
720 adjustment board hearings; confirming the confidentiality of
721 certain documents; amending s. 194.014, F.S.; revising the
722 interest rate upon which certain unpaid and overpaid ad valorem
723 taxes accrue; defining the term "bank prime loan rate"; amending
724 s. 194.015, F.S.; revising the selection procedures for
725 appointment to a value adjustment board; requiring continuing
726 education for appraiser members; amending s. 194.032, F.S.;
727 revising requirements for the provision of property record cards
728 to a petitioner; requiring the petitioner or property appraiser
729 to show good cause to reschedule a hearing related to an
730 assessment; requiring value adjustment boards to address issues
731 concerning assessment rolls by a time certain; providing
732 applicability; amending s. 194.034, F.S.; revising the
733 authorization required for various entities that may represent a
734 taxpayer before the value adjustment board; revising provisions
735 relating to findings of fact; confirming that evidence that was
736 previously requested of a taxpayer in writing and not provided
737 to the property appraiser may not be admitted in a value
738 adjustment board hearing; clarifying that a taxpayer may not

COMMITTEE/SUBCOMMITTEE AMENDMENT

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739 appeal a tangible personal property tax exemption to the value
740 adjustment board unless they filed a timely return which was not
741 found to be erroneous or incomplete; amending s. 194.035, F.S.;
742 specifying that certain petitions shall be heard by an attorney
743 special magistrate; prohibiting consideration to be given in the
744 appointment of special magistrates to assessment reductions
745 recommended by a special magistrate; amending s. 1011.62, F.S.;
746 revising the dates for purposes of computing each school
747 district's required local effort; repealing certain Rules
748 promulgated by the Department of Revenue; providing a finding of
749 important state interest; providing effective dates.