

Amendment No. 1

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WITHDRAWN	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: Appropriations Committee  
 2 Representative Avila offered the following:

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

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

9 129.03 Preparation and adoption of budget.—

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

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

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

40 192.0105 Taxpayer rights.—There is created a Florida  
41 Taxpayer's Bill of Rights for property taxes and assessments to  
42 guarantee that the rights, privacy, and property of the  
43 taxpayers of this state are adequately safeguarded and protected

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

59 (2) THE RIGHT TO DUE PROCESS.—

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

68 Section 3. Section 193.0235, Florida Statutes, is amended  
69 to read:

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70 193.0235 Ad valorem taxes and non-ad valorem assessments  
71 against subdivision property.—

72 (1) Ad valorem taxes and non-ad valorem assessments shall  
73 be assessed against the lots within a ~~platted~~ residential  
74 subdivision and not upon the subdivision property as a whole. An  
75 ad valorem tax or non-ad valorem assessment, including a tax or  
76 assessment imposed by a county, municipality, special district,  
77 or water management district, may not be assessed separately  
78 against common elements utilized exclusively for the benefit of  
79 lot owners within the subdivision, regardless of ownership. In  
80 addition any property located within or adjacent to a  
81 residential subdivision conveyed to an association of lot owners  
82 within said residential subdivision, or a duly authorized  
83 subsidiary of the association, must be considered a common  
84 element, regardless of whether the property is used exclusively  
85 or partially for the benefit of lot owners. ~~The value of each~~  
86 ~~parcel of land that is or has been part of a platted subdivision~~  
87 ~~and that is designated on the plat or the approved site plan as~~  
88 ~~a common element for the exclusive benefit of lot owners shall,~~  
89 ~~regardless of ownership,~~ Common elements shall be prorated by  
90 the property appraiser and included in the assessment of all the  
91 lots within the subdivision which constitute inventory for the  
92 developer and are intended to be conveyed or have been conveyed  
93 into private ownership ~~for the exclusive benefit of lot owners~~  
94 ~~within the subdivision.~~

95 (2) As used in this section, the term "common element"

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96 includes:

97 (a) ~~Subdivision property not included within lots~~  
98 ~~constituting inventory for the developer which are intended to~~  
99 ~~be conveyed or have been conveyed into private ownership.~~

100 ~~(b)~~—An easement through the subdivision property, not  
101 including the property described in paragraph (a), which has  
102 been dedicated to the public or retained for the benefit of the  
103 subdivision.

104 (b)(e) Any other part of the subdivision which has been  
105 designated on the plat or is required to be designated on the  
106 site plan as a drainage pond, or detention or retention pond,  
107 for the exclusive benefit of the subdivision.

108 (c)(d) Property located within the same county as the  
109 subdivision and used for at least 10 years exclusively for the  
110 benefit of lot owners within the subdivision.

111 Section 4. Subsection (1) of section 193.073, Florida  
112 Statutes, is amended to read:

113 193.073 Erroneous returns; estimate of assessment when no  
114 return filed.—

115 (1) (a) Upon discovery that an erroneous or incomplete  
116 statement of personal property has been filed by a taxpayer or  
117 that all the property of a taxpayer has not been returned for  
118 taxation, the property appraiser shall mail a notice informing  
119 the taxpayer that an erroneous or incomplete statement of  
120 personal property has been filed. Such notice shall be mailed at  
121 any time before the mailing of the notice required in s.

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122 200.069. The taxpayer has 30 days after the date the notice is  
123 mailed to provide the property appraiser with a complete return  
124 listing all property for taxation. ~~proceed as follows:~~

125 (b)(a) If the property is personal property and is  
126 discovered before April 1, the property appraiser shall make an  
127 assessment in triplicate. After attaching the affidavit and  
128 warrant required by law, the property appraiser shall dispose of  
129 the additional assessment roll in the same manner as provided by  
130 law.

131 (c)(b) If the property is personal property and is  
132 discovered on or after April 1, or is real property discovered  
133 at any time, the property shall be added to the assessment roll  
134 then in preparation.

135 Section 5. Subsection (1) of section 193.122, Florida  
136 Statutes, is amended to read:

137 193.122 Certificates of value adjustment board and  
138 property appraiser; extensions on the assessment rolls.—

139 (1) The value adjustment board shall certify each  
140 assessment roll upon order of the board of county commissioners  
141 pursuant to s. 197.323, if applicable, and again after all  
142 hearings required by s. 194.032 have been held. These  
143 certificates shall be attached to each roll as required by the  
144 Department of Revenue. Notwithstanding an extension of the roll  
145 by the board of county commissioners pursuant to s. 197.323, the  
146 value adjustment board must complete all hearings required by s.  
147 194.032 and certify the assessment roll to the property

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148 appraiser by June 1 following the tax year in which the  
149 assessments were made. The June 1 requirement shall be extended  
150 until December 1 in each year in which the number of petitions  
151 filed increased by more than 10 percent over the previous year.

152 Section 6. The amendments made by this act to ss. 193.122  
153 and 194.032(4), Florida Statutes, first apply beginning with the  
154 2018 tax roll.

155 Section 7. Subsection (11) is added to section 193.155,  
156 Florida Statutes, to read:

157 193.155 Homestead assessments.— Homestead property shall  
158 be assessed at just value as of January 1, 1994. Property  
159 receiving the homestead exemption after January 1, 1994, shall  
160 be assessed at just value as of January 1 of the year in which  
161 the property receives the exemption unless the provisions of  
162 subsection (8) apply.

163 (11) A taxpayer may appeal the implementation of the  
164 property assessment limitation on his or her property for the  
165 current tax year by filing a petition with the value adjustment  
166 board within 25 days after the mailing of the assessment notice  
167 under s. 194.011(1).

168 Section 8. Subsection (10) of section 193.1554, Florida  
169 Statutes, is amended, and subsection (11) is added to that  
170 section, to read:

171 193.1554 Assessment of nonhomestead residential property.—

172 (10) If the property appraiser determines that for any  
173 year or years within the prior 10 years a person or entity who

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174 was not entitled to the property assessment limitation granted  
175 under this section was granted the property assessment  
176 limitation, the property appraiser making such determination  
177 shall record in the public records of the county a notice of tax  
178 lien against any property owned by that person or entity in the  
179 county, and such property must be identified in the notice of  
180 tax lien. Such property that is situated in this state is  
181 subject to the unpaid taxes, plus a penalty of 50 percent of the  
182 unpaid taxes for each year and 15 percent interest per annum.  
183 Before a tax lien may be filed, the person or entity must be  
184 notified and given 30 days to pay the taxes and any applicable  
185 penalties and interest. If the property appraiser improperly  
186 grants a property assessment limitation as a result of a  
187 clerical mistake or an omission, the person or entity improperly  
188 receiving the property assessment limitation may not be assessed  
189 a penalty or interest.

190 (11) A taxpayer may appeal the implementation of the  
191 property assessment limitation on his or her property for the  
192 current tax year by filing a petition with the value adjustment  
193 board within 25 days after the mailing of the notice under s.  
194 194.011(1).

195 Section 9. Subsection (10) of section 193.1555, Florida  
196 Statutes, is amended, and subsection (11) is added to that  
197 section, to read:

198 193.1555 Assessment of certain residential and  
199 nonresidential real property.—



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200 (10) If the property appraiser determines that for any  
201 year or years within the prior 10 years a person or entity who  
202 was not entitled to the property assessment limitation granted  
203 under this section was granted the property assessment  
204 limitation, the property appraiser making such determination  
205 shall record in the public records of the county a notice of tax  
206 lien against any property owned by that person or entity in the  
207 county, and such property must be identified in the notice of  
208 tax lien. Such property that is situated in this state is  
209 subject to the unpaid taxes, plus a penalty of 50 percent of the  
210 unpaid taxes for each year and 15 percent interest per annum.  
211 Before a lien may be filed, the person or entity must be  
212 notified and given 30 days to pay the taxes and any applicable  
213 penalties and interest. If the property appraiser improperly  
214 grants a property assessment limitation as a result of a  
215 clerical mistake or an omission, the person or entity improperly  
216 receiving the property assessment limitation may not be assessed  
217 a penalty or interest.

218 (11) A taxpayer may appeal the implementation of the  
219 property assessment limitation on his or her property for the  
220 current tax year by filing a petition with the value adjustment  
221 board within 25 days after the mailing of the notice under s.  
222 194.011(1).

223 Section 10. Subsections (3) and (4) of section 194.011,  
224 Florida Statutes, are amended to read:

225 194.011 Assessment notice; objections to assessments.—

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226 (3) A petition to the value adjustment board must be in  
227 substantially the form prescribed by the department.  
228 Notwithstanding s. 195.022, a county officer may not refuse to  
229 accept a form provided by the department for this purpose if the  
230 taxpayer chooses to use it. A petition to the value adjustment  
231 board must be signed by the taxpayer or be accompanied at the  
232 time of filing by the taxpayer's written authorization or power  
233 of attorney, unless the person filing the petition is listed in  
234 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
235 petition with a value adjustment board without the taxpayer's  
236 signature or written authorization by certifying under penalty  
237 of perjury that he or she has authorization to file the petition  
238 on behalf of the taxpayer. If a taxpayer notifies the value  
239 adjustment board that a petition has been filed for the  
240 taxpayer's property without his or her consent, the value  
241 adjustment board may require the person filing the petition to  
242 provide written authorization from the taxpayer authorizing the  
243 person to proceed with the appeal before a hearing is held. If  
244 the value adjustment board finds that a person listed in s.  
245 194.034(1)(a) willfully and knowingly filed a petition that was  
246 not authorized by the taxpayer, the value adjustment board shall  
247 require such person to provide the taxpayer's written  
248 authorization for representation to the value adjustment board  
249 clerk before any petition filed by that person is heard, for 1  
250 year after imposition of such requirement by the value  
251 adjustment board. A power of attorney or written authorization

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252 is valid for 1 tax year, and a new power of attorney or written  
253 authorization by the taxpayer is required for each subsequent  
254 tax year. A petition shall also describe the property by parcel  
255 number and shall be filed as follows:

256 (a) The clerk of the value adjustment board and the  
257 property appraiser shall have available and shall distribute  
258 forms prescribed by the Department of Revenue on which the  
259 petition shall be made. Such petition shall be sworn to by the  
260 petitioner.

261 (b) The completed petition shall be filed with the clerk  
262 of the value adjustment board of the county, who shall  
263 acknowledge receipt thereof and promptly furnish a copy thereof  
264 to the property appraiser.

265 (c) The petition shall state the approximate time  
266 anticipated by the taxpayer to present and argue his or her  
267 petition before the board.

268 (d) The petition may be filed, as to valuation issues, at  
269 any time during the taxable year on or before the 25th day  
270 following the mailing of notice by the property appraiser as  
271 provided in subsection (1). With respect to an issue involving  
272 the denial of an exemption, an agricultural or high-water  
273 recharge classification application, an application for  
274 classification as historic property used for commercial or  
275 certain nonprofit purposes, or a deferral, the petition must be  
276 filed at any time during the taxable year on or before the 30th  
277 day following the mailing of the notice by the property

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278 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
279 or s. 196.193 or notice by the tax collector under s. 197.2425.

280 (e) A condominium association, cooperative association, or  
281 any homeowners' association as defined in s. 723.075, with  
282 approval of its board of administration or directors, may file  
283 with the value adjustment board a single joint petition on  
284 behalf of any association members who own parcels of property  
285 which the property appraiser determines are substantially  
286 similar with respect to location, proximity to amenities, number  
287 of rooms, living area, and condition. The condominium  
288 association, cooperative association, or homeowners' association  
289 as defined in s. 723.075 shall provide the unit owners with  
290 notice of its intent to petition the value adjustment board and  
291 shall provide at least 20 days for a unit owner to elect, in  
292 writing, that his or her unit not be included in the petition.

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

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

301 (h) The individual, agent, or legal entity that signs the  
302 petition becomes an agent of the taxpayer for the purpose of  
303 serving process to obtain personal jurisdiction over the

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304 taxpayer for the entire value adjustment board proceedings,  
305 including any appeals of a board decision by the property  
306 appraiser pursuant to s. 194.036. This paragraph does not  
307 authorize the individual, agent, or legal entity to receive or  
308 access the taxpayer's confidential information without written  
309 authorization from the taxpayer.

310 (4) (a) At least 15 days before the hearing the petitioner  
311 shall provide to the property appraiser a list of evidence to be  
312 presented at the hearing, together with copies of all  
313 documentation to be considered by the value adjustment board and  
314 a summary of evidence to be presented by witnesses.

315 (b) No later than 7 days before the hearing, if the  
316 petitioner has provided the information required under paragraph  
317 (a), and if requested in writing by the petitioner, the property  
318 appraiser shall provide to the petitioner a list of evidence to  
319 be presented at the hearing, together with copies of all  
320 documentation to be considered by the value adjustment board and  
321 a summary of evidence to be presented by witnesses. The evidence  
322 list must contain the property appraiser's property record card  
323 for the property that is the subject of the petition as well as  
324 the property record cards for any comparable properties listed  
325 as evidence, unless the property record cards are available  
326 online from the property appraiser. If the petitioner's property  
327 record card or the comparable property record cards listed as  
328 evidence are available online from the property appraiser, the  
329 property appraiser must notify the petitioner of the cards that

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330 are available online but is not required to provide such card or  
331 cards. The property appraiser must redact any confidential  
332 information contained on any property record card before it is  
333 submitted to the petitioner.

334 (c) Evidence that is confidential under law remains  
335 confidential until it is submitted to the value adjustment board  
336 for consideration and admission into the record. Failure of the  
337 ~~property appraiser to timely comply with the requirements of~~  
338 ~~this paragraph shall result in a rescheduling of the hearing.~~

339 Section 11. Subsection (2) of section 194.014, Florida  
340 Statutes, is amended to read:

341 194.014 Partial payment of ad valorem taxes; proceedings  
342 before value adjustment board.—

343 (2) If the value adjustment board or the property  
344 appraiser determines that the petitioner owes ad valorem taxes  
345 in excess of the amount paid, the unpaid amount accrues interest  
346 at an annual percentage rate equal to the bank prime loan rate  
347 on July 1, or the first business day thereafter if July 1 is a  
348 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~  
349 ~~percent per year, beginning on from~~ the date the taxes became  
350 delinquent pursuant to s. 197.333 until the unpaid amount is  
351 paid. If the value adjustment board or the property appraiser  
352 determines that a refund is due, the overpaid amount accrues  
353 interest at an annual percentage rate equal to the bank prime  
354 loan rate on July 1, or the first business day thereafter if  
355 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~

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356 ~~rate of 12 percent per year, beginning on from~~ the date the  
357 taxes became delinquent pursuant to s. 197.333 until a refund is  
358 paid. Interest does not accrue on amounts paid in excess of 100  
359 percent of the current taxes due as provided on the tax notice  
360 issued pursuant to s. 197.322. For purposes of this subsection,  
361 the term "bank prime loan rate" means the average predominant  
362 prime rate quoted by commercial banks to large businesses as  
363 determined by the Board of Governors of the Federal Reserve  
364 System.

365 Section 12. Effective July 1, 2017, section 194.015,  
366 Florida Statutes, is amended to read:

367 194.015 Value adjustment board.—Each county shall have  
368 ~~There is hereby created~~ a value adjustment board consisting for  
369 ~~each county, which shall consist of~~ one member ~~two members~~ of  
370 the governing body of the county as elected from the membership  
371 of the board of that ~~said~~ governing body, ~~one of whom shall be~~  
372 ~~elected chairperson,~~ and one member of the school board as  
373 elected from the membership of the school board, and three ~~two~~  
374 citizen members, two ~~one~~ of whom shall be appointed by the  
375 governing body of the county and must own homestead property  
376 within the county, and one of whom shall ~~must~~ be appointed by  
377 the school board and must own a business occupying commercial  
378 space located within the school district. The board shall elect  
379 one of its members to serve as chair. A citizen member may not  
380 be a member or an employee of any taxing authority, and may not  
381 be a person who represents property owners in any administrative

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382 or judicial review of property taxes. ~~The members of the board~~  
383 ~~may be temporarily replaced by other members of the respective~~  
384 ~~boards on appointment by their respective chairpersons.~~ Any  
385 three members shall constitute a quorum of the board, except  
386 that each quorum must include at least one member of the said  
387 governing board, at least one member of the school board, and at  
388 least one citizen member. A ~~and no~~ meeting of the board shall  
389 not take place unless a quorum is present. Members of the board  
390 may receive such per diem compensation as is allowed by law for  
391 state employees ~~if both bodies elect to allow such compensation.~~  
392 The clerk of the governing body of the county shall be the clerk  
393 of the value adjustment board. The board shall appoint private  
394 counsel who has practiced law for over 5 years and who shall  
395 receive such compensation as may be established by the board.  
396 The private counsel may not represent the property appraiser,  
397 the tax collector, any taxing authority, or any property owner  
398 in any administrative or judicial review of property taxes. A ~~No~~  
399 meeting of the board shall not take place unless counsel to the  
400 board is present. Two-fifths of the expenses of the board shall  
401 be borne by the district school board and three-fifths by the  
402 district county commission.

403 Section 13. Paragraph (a) of subsection (2) of section  
404 194.032, Florida Statutes, is amended, and subsection (4) is  
405 added to that section, to read:

406 194.032 Hearing purposes; timetable.-



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407 (2) (a) The clerk of the governing body of the county shall  
408 prepare a schedule of appearances before the board based on  
409 petitions timely filed with him or her. The clerk shall notify  
410 each petitioner of the scheduled time of his or her appearance  
411 at least 25 calendar days before the day of the scheduled  
412 appearance. The notice must indicate whether the petition has  
413 been scheduled to be heard at a particular time or during a  
414 block of time. If the petition has been scheduled to be heard  
415 within a block of time, the beginning and ending of that block  
416 of time must be indicated on the notice; however, as provided in  
417 paragraph (b), a petitioner may not be required to wait for more  
418 than a reasonable time, not to exceed 2 hours, after the  
419 beginning of the block of time. ~~If the petitioner checked the~~  
420 ~~appropriate box on the petition form to request a copy of the~~  
421 ~~property record card containing relevant information used in~~  
422 ~~computing the current assessment,~~ The property appraiser must  
423 provide a the copy of the property record card containing  
424 information relevant to the computation of the current  
425 assessment, with confidential information redacted, to the  
426 petitioner upon receipt of the petition from the clerk  
427 regardless of whether the petitioner initiates evidence  
428 exchange, unless the property record card is available online  
429 from the property appraiser, in which case the property  
430 appraiser must notify the petitioner that the property record  
431 card is available online. ~~Upon receipt of the notice,~~ The  
432 petitioner and the property appraiser may each reschedule the

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433 ~~hearing a single time for good cause by submitting to the clerk~~  
434 ~~a written request to reschedule, at least 5 calendar days before~~  
435 ~~the day of the originally scheduled hearing. As used in this~~  
436 ~~paragraph, the term "good cause" means circumstances beyond the~~  
437 ~~control of the person seeking to reschedule the hearing that~~  
438 ~~reasonably prevent the party from having adequate representation~~  
439 ~~at the hearing. Good cause includes, but is not limited to, the~~  
440 ~~failure by the property appraiser's office to comply with~~  
441 ~~statutory evidence exchange deadlines. If the hearing is~~  
442 ~~rescheduled by the petitioner or the property appraiser, the~~  
443 ~~clerk shall notify the petitioner of the rescheduled time of his~~  
444 ~~or her appearance at least 15 calendar days before the day of~~  
445 ~~the rescheduled appearance, unless this notice is waived by both~~  
446 ~~parties.~~

447 (4) The board must hear all petitions, complaints,  
448 appeals, and disputes and must submit the certified assessment  
449 roll as required under s. 193.122 to the property appraiser each  
450 year by June 1 of the tax year following the assessment date.  
451 The June 1 requirement shall be extended until December 1 in  
452 each year in which the number of petitions filed increased by  
453 more than 10 percent over the previous year.

454 Section 14. Subsections (1) and (2) of section 194.034,  
455 Florida Statutes, are amended to read:

456 194.034 Hearing procedures; rules.—

457 (1) (a) Petitioners before the board may be represented by  
458 an employee of the taxpayer or an affiliated entity, an attorney

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459 who is a member of The Florida Bar, a real estate appraiser  
460 licensed under chapter 475, a real estate broker licensed under  
461 chapter 475, or a certified public accountant licensed under  
462 chapter 473, retained by the taxpayer. Such person may ~~or agent~~  
463 ~~and~~ present testimony and other evidence.

464 (b) A petitioner before the board may also be represented  
465 by a person with a power of attorney to act on the taxpayer's  
466 behalf pursuant to part II of chapter 709. Such person may  
467 present testimony and other evidence. The Department of Revenue  
468 shall adopt a form that meets the requirements of part II of  
469 chapter 709 and authorizes a person to represent a taxpayer for  
470 a single petition in a single tax year. A petitioner is not  
471 required to use the department's form to grant the power of  
472 attorney.

473 (c) A petitioner before the board may also be represented  
474 by a person with written authorization to act on the taxpayer's  
475 behalf for which such person receives no compensation. Such  
476 person may present testimony and other evidence. The Department  
477 of Revenue shall adopt a form that authorizes an uncompensated  
478 person to represent a taxpayer for a single petition in a single  
479 tax year. A petitioner is not required to use the department's  
480 form to grant the authorization.

481 (d) The property appraiser or his or her authorized  
482 representatives may be represented by an attorney in defending  
483 the property appraiser's assessment or opposing an exemption and  
484 may present testimony and other evidence.

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

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

495       (g) ~~(e)~~ The rules shall provide that no evidence shall be  
496 considered by the board except when presented during the time  
497 scheduled for the petitioner's hearing or at a time when the  
498 petitioner has been given reasonable notice; that a verbatim  
499 record of the proceedings shall be made, and proof of any  
500 documentary evidence presented shall be preserved and made  
501 available to the Department of Revenue, if requested; and that  
502 further judicial proceedings shall be as provided in s. 194.036.

503       (h) ~~(d)~~ Notwithstanding the provisions of this subsection,  
504 no petitioner may present for consideration, nor may a board or  
505 special magistrate accept for consideration, testimony or other  
506 evidentiary materials that were requested of the petitioner in  
507 writing by the property appraiser of which the petitioner had  
508 knowledge and denied to the property appraiser.

509       (i) ~~(e)~~ Chapter 120 does not apply to hearings of the value  
510 adjustment board.

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511        ~~(j)(f)~~ An assessment may not be contested unless until a  
512 return as required by s. 193.052 was timely ~~has been~~ filed. For  
513 purposes of this paragraph, the term "timely filed" means filed  
514 by the deadline established in s. 193.062 or before the  
515 expiration of any extension granted under s. 193.063. If notice  
516 is mailed pursuant to s. 193.073(1)(a), a complete return must  
517 be submitted under s. 193.073(1)(a) for the assessment to be  
518 contested.

519        (2) In each case, except if the complaint is withdrawn by  
520 the petitioner or if the complaint is acknowledged as correct by  
521 the property appraiser, the value adjustment board shall render  
522 a written decision. All such decisions shall be issued within 20  
523 calendar days after the last day the board is in session under  
524 s. 194.032. The decision of the board must contain findings of  
525 fact and conclusions of law and must include reasons for  
526 upholding or overturning the determination of the property  
527 appraiser. Findings of fact must be based on admitted evidence  
528 or a lack thereof. If a special magistrate has been appointed,  
529 the recommendations of the special magistrate shall be  
530 considered by the board. The clerk, upon issuance of a decision,  
531 shall, on a form provided by the Department of Revenue, notify  
532 each taxpayer and the property appraiser of the decision of the  
533 board. This notification shall be by first-class mail or by  
534 electronic means if selected by the taxpayer on the originally  
535 filed petition. If requested by the Department of Revenue, the  
536 clerk shall provide to the department a copy of the decision or

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537 information relating to the tax impact of the findings and  
538 results of the board as described in s. 194.037 in the manner  
539 and form requested.

540 Section 15. Subsection (1) of section 194.035, Florida  
541 Statutes, is amended to read:

542 194.035 Special magistrates; property evaluators.—

543 (1) In counties having a population of more than 75,000,  
544 the board shall appoint special magistrates for the purpose of  
545 taking testimony and making recommendations to the board, which  
546 recommendations the board may act upon without further hearing.  
547 These special magistrates may not be elected or appointed  
548 officials or employees of the county but shall be selected from  
549 a list of those qualified individuals who are willing to serve  
550 as special magistrates. Employees and elected or appointed  
551 officials of a taxing jurisdiction or of the state may not serve  
552 as special magistrates. The clerk of the board shall annually  
553 notify such individuals or their professional associations to  
554 make known to them that opportunities to serve as special  
555 magistrates exist. The Department of Revenue shall provide a  
556 list of qualified special magistrates to any county with a  
557 population of 75,000 or less. Subject to appropriation, the  
558 department shall reimburse counties with a population of 75,000  
559 or less for payments made to special magistrates appointed for  
560 the purpose of taking testimony and making recommendations to  
561 the value adjustment board pursuant to this section. The  
562 department shall establish a reasonable range for payments per

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563 case to special magistrates based on such payments in other  
564 counties. Requests for reimbursement of payments outside this  
565 range shall be justified by the county. If the total of all  
566 requests for reimbursement in any year exceeds the amount  
567 available pursuant to this section, payments to all counties  
568 shall be prorated accordingly. If a county having a population  
569 less than 75,000 does not appoint a special magistrate to hear  
570 each petition, the person or persons designated to hear  
571 petitions before the value adjustment board or the attorney  
572 appointed to advise the value adjustment board shall attend the  
573 training provided pursuant to subsection (3), regardless of  
574 whether the person would otherwise be required to attend, but  
575 shall not be required to pay the tuition fee specified in  
576 subsection (3). A special magistrate appointed to hear issues of  
577 exemptions and classifications, the application of assessment  
578 limitations, or the denial of a tax deferral shall be a member  
579 of The Florida Bar with no less than 5 years' experience in the  
580 area of ad valorem taxation. A special magistrate appointed to  
581 hear issues regarding the valuation of real estate shall be a  
582 state certified real estate appraiser with not less than 5  
583 years' experience in real property valuation. A special  
584 magistrate appointed to hear issues regarding the valuation of  
585 tangible personal property shall be a designated member of a  
586 nationally recognized appraiser's organization with not less  
587 than 5 years' experience in tangible personal property  
588 valuation. A special magistrate need not be a resident of the

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589 county in which he or she serves. A special magistrate may not  
590 represent a person before the board in any tax year during which  
591 he or she has served that board as a special magistrate. Before  
592 appointing a special magistrate, a value adjustment board shall  
593 verify the special magistrate's qualifications. The value  
594 adjustment board shall ensure that the selection of special  
595 magistrates is based solely upon the experience and  
596 qualifications of the special magistrate and is not influenced  
597 by the property appraiser. The special magistrate shall  
598 accurately and completely preserve all testimony and, in making  
599 recommendations to the value adjustment board, shall include  
600 proposed findings of fact, conclusions of law, and reasons for  
601 upholding or overturning the determination of the property  
602 appraiser. The expense of hearings before magistrates and any  
603 compensation of special magistrates shall be borne three-fifths  
604 by the board of county commissioners and two-fifths by the  
605 school board. When appointing special magistrates or scheduling  
606 special magistrates for specific hearings, the board, the board  
607 attorney, and the board clerk may not consider the dollar amount  
608 or percentage of any assessment reductions recommended by any  
609 special magistrate in the current year or in any previous year.

610 Section 16. Notwithstanding the expiration date in section  
611 9 of chapter 2015-222, Laws of Florida, paragraph (e) of  
612 subsection (4) of section 1011.62, Florida Statutes, is  
613 reenacted and amended to read:



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614 1011.62 Funds for operation of schools.—If the annual  
615 allocation from the Florida Education Finance Program to each  
616 district for operation of schools is not determined in the  
617 annual appropriations act or the substantive bill implementing  
618 the annual appropriations act, it shall be determined as  
619 follows:

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

627 (e) Prior period funding adjustment millage.—

628 1. There shall be an additional millage to be known as the  
629 Prior Period Funding Adjustment Millage levied by a school  
630 district if the prior period unrealized required local effort  
631 funds are greater than zero. The Commissioner of Education shall  
632 calculate the amount of the prior period unrealized required  
633 local effort funds as specified in subparagraph 2. and the  
634 millage required to generate that amount as specified in this  
635 subparagraph. The Prior Period Funding Adjustment Millage shall  
636 be the quotient of the prior period unrealized required local  
637 effort funds divided by the current year taxable value certified  
638 to the Commissioner of Education pursuant to sub-subparagraph  
639 (a)1.a. This levy shall be in addition to the required local

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640 effort millage certified pursuant to this subsection. Such  
641 millage shall not affect the calculation of the current year's  
642 required local effort, and the funds generated by such levy  
643 shall not be included in the district's Florida Education  
644 Finance Program allocation for that fiscal year. For purposes of  
645 the millage to be included on the Notice of Proposed Taxes, the  
646 Commissioner of Education shall adjust the required local effort  
647 millage computed pursuant to paragraph (a) as adjusted by  
648 paragraph (b) for the current year for any district that levies  
649 a Prior Period Funding Adjustment Millage to include all Prior  
650 Period Funding Adjustment Millage. For the purpose of this  
651 paragraph, there shall be a Prior Period Funding Adjustment  
652 Millage levied for each year certified by the Department of  
653 Revenue pursuant to sub-subparagraph (a)2.a. since the previous  
654 year certification and for which the calculation in sub-  
655 subparagraph 2.b. is greater than zero.

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

657 (I) "Prior year" means a year certified under sub-  
658 subparagraph (a)2.a.

659 (II) "Preliminary taxable value" means:

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

663 (B) If the prior year is the 2008-2009 fiscal year or  
664 earlier, the taxable value certified pursuant to the final

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665 calculation as specified in former paragraph (b) as that  
666 paragraph existed in the prior year.

667 (III) "Final taxable value" means the district's taxable  
668 value as certified by the property appraiser pursuant to s.  
669 193.122(2) or (3), if applicable. This is the certification that  
670 reflects all final administrative actions of the value  
671 adjustment board.

672 b. For purposes of this subsection and with respect to  
673 each year certified pursuant to sub-subparagraph (a)2.a., if the  
674 district's prior year preliminary taxable value is greater than  
675 the district's prior year final taxable value, the prior period  
676 unrealized required local effort funds are the difference  
677 between the district's prior year preliminary taxable value and  
678 the district's prior year final taxable value, multiplied by the  
679 prior year district required local effort millage. If the  
680 district's prior year preliminary taxable value is less than the  
681 district's prior year final taxable value, the prior period  
682 unrealized required local effort funds are zero.

683 c. For the 2016-2017 ~~2015-2016~~ fiscal year only, if a  
684 district's prior period unrealized required local effort funds  
685 and prior period district required local effort millage cannot  
686 be determined because such district's final taxable value has  
687 not yet been certified pursuant to s. 193.122(2) or (3), for the  
688 2016 ~~2015~~ tax levy, the Prior Period Funding Adjustment Millage  
689 for such fiscal year shall be levied, if not previously levied,  
690 in 2016 ~~2015~~ in an amount equal to 75 percent of such district's

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691 most recent unrealized required local effort for which a Prior  
692 Period Funding Adjustment Millage was determined as provided in  
693 this section. Upon certification of the final taxable value for  
694 the ~~2012, 2013, or~~ 2014 and 2015 tax rolls in accordance with s.  
695 193.122(2) or (3), the Prior Period Funding Adjustment Millage  
696 levied in ~~2015 and 2016~~ and 2017 shall be adjusted to include  
697 any shortfall or surplus in the prior period unrealized required  
698 local effort funds that would have been levied in ~~2014 or~~ 2015  
699 or 2016, had the district's final taxable value been certified  
700 pursuant to s. 193.122(2) or (3) for the ~~2014 or~~ 2015 or 2016  
701 tax levy. If this adjustment is made for a surplus, the  
702 reduction in prior period millage may not exceed the prior  
703 period funding adjustment millage calculated pursuant to  
704 subparagraph 1. and sub-subparagraphs a. and b. and any  
705 additional reduction shall be carried forward to the subsequent  
706 fiscal year.

707 Section 17. The following rules of the Department of  
708 Revenue are repealed, and the Department of State shall update  
709 the Florida Administrative Code to remove the rules:

710 (1) Subsections (4) and (5) of rule 12D-9.019, Florida  
711 Administrative Code, relating to scheduling and notice of a  
712 hearing.

713 Section 18. The Legislature finds that this act fulfills an  
714 important state interest.

715 Section 19. Except as otherwise provided in this act, this  
716 act shall take effect on July 1, 2016.

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**T I T L E   A M E N D M E N T**

Remove lines 2-65 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. 193.0235, F.S.; revising the process of prorating ad valorem taxes for common elements on certain properties under certain circumstances; 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 exceptions; providing applicability; amending s. 193.155, F.S.; providing timeframes in which taxpayers may appeal to the value adjustment board the application of the assessment limitation on homestead property; amending ss. 193.1554 and 193.1555, F.S.; providing timeframes in which taxpayers may appeal the application of the assessment limitation on certain property to the value adjustment board; authorizing the waiver of penalties and interest under certain circumstances; allowing certain taxpayers to pay taxes, penalties, and interest within a specified period to avoid the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 499 (2016)

Amendment No. 1

743 filing of a lien; amending s. 194.011, F.S.; revising the  
744 procedures for filing petitions to the value adjustment board;  
745 revising the procedures used during a value adjustment board  
746 hearing; revising the documentation required to be on evidence  
747 lists during value adjustment board hearings; specifying the  
748 period during which certain documents remain confidential;  
749 amending s. 194.014, F.S.; revising the interest rate upon which  
750 certain unpaid and overpaid ad valorem taxes accrue; defining  
751 the term "bank prime loan rate"; amending s. 194.015, F.S.;  
752 revising procedures for appointment to a value adjustment board;  
753 amending s. 194.032, F.S.; revising requirements for the  
754 provision of property record cards to a petitioner; requiring  
755 the petitioner or property appraiser to show good cause to  
756 reschedule a hearing related to an assessment; defining the term  
757 "good cause"; requiring value adjustment boards to address  
758 issues concerning assessment rolls by a time certain; providing  
759 an exception; amending s. 194.034, F.S.; revising the  
760 authorization required for various entities that may represent a  
761 taxpayer before the value adjustment board; prohibiting a  
762 taxpayer from contesting an assessment unless the return was  
763 timely filed; defining the term "timely filed"; revising  
764 provisions relating to findings of fact; amending s. 194.035,  
765 F.S.; specifying that certain petitions be heard by an attorney  
766 special magistrate; prohibiting consideration of assessment  
767 reductions recommended in previous hearings by special  
768 magistrates when appointing a special magistrate; amending s.

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 499 (2016)

Amendment No. 1

769 1011.62, F.S.; revising dates for purposes of computing each  
770 school district's required local effort; repealing certain rules  
771 adopted by the Department of Revenue; providing a finding of  
772 important state interest; providing effective dates.