

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 129.03, F.S.; revising the information required to be
4 included on summaries of adopted tentative budgets;
5 authorizing a summary statement to be published more
6 than once in specified locations; amending s.
7 192.0105, F.S.; conforming provisions to changes made
8 by the act; amending s. 193.073, F.S.; establishing
9 procedures for the revision of an erroneous or
10 incomplete personal property tax return; amending s.
11 193.122, F.S.; establishing deadlines for value
12 adjustment boards to complete final assessment roll
13 certifications; providing exceptions; providing
14 applicability; amending s. 193.155, F.S.; providing
15 timeframes in which taxpayers may appeal to the value
16 adjustment board the application of the assessment
17 limitation on homestead property; amending ss.
18 193.1554 and 193.1555, F.S.; providing timeframes in
19 which taxpayers may appeal the application of the
20 assessment limitation on certain property to the value
21 adjustment board; authorizing the waiver of penalties
22 and interest under certain circumstances; allowing
23 certain taxpayers to pay taxes, penalties, and
24 interest within a specified period to avoid the filing
25 of a lien; amending s. 194.011, F.S.; revising the
26 procedures for filing petitions to the value

27 adjustment board; revising the procedures used during
28 a value adjustment board hearing; prohibiting the
29 admission of certain evidence by the value adjustment
30 board under specified circumstances; revising the
31 documentation required to be on evidence lists during
32 value adjustment board hearings; specifying the period
33 during which certain documents remain confidential;
34 amending s. 194.014, F.S.; revising the interest rate
35 upon which certain unpaid and overpaid ad valorem
36 taxes accrue; defining the term "bank prime loan
37 rate"; amending s. 194.015, F.S.; revising procedures
38 for appointment to a value adjustment board; requiring
39 continuing education for appraiser members; amending
40 s. 194.032, F.S.; revising requirements for the
41 provision of property record cards to a petitioner;
42 requiring the petitioner or property appraiser to show
43 good cause to reschedule a hearing related to an
44 assessment; defining the term "good cause"; requiring
45 value adjustment boards to address issues concerning
46 assessment rolls by a time certain; providing an
47 exception; amending s. 194.034, F.S.; revising the
48 authorization required for various entities that may
49 represent a taxpayer before the value adjustment
50 board; prohibiting the admission of certain evidence
51 by the value adjustment board under specified
52 circumstances; prohibiting a taxpayer from contesting

53 an assessment unless the return was timely filed;
54 defining the term "timely filed"; revising provisions
55 relating to findings of fact; amending s. 194.035,
56 F.S.; specifying that certain petitions be heard by an
57 attorney special magistrate; prohibiting consideration
58 of assessment reductions recommended in previous
59 hearings by special magistrates when appointing a
60 special magistrate; amending s. 1011.62, F.S.;

61 revising dates for purposes of computing each school
62 district's required local effort; repealing certain
63 rules adopted by the Department of Revenue; providing
64 a finding of important state interest; providing
65 effective dates.

66
67 Be It Enacted by the Legislature of the State of Florida:

68
69 Section 1. Effective October 1, 2016, paragraph (b) of
70 subsection (3) of section 129.03, Florida Statutes, is amended
71 to read:

72 129.03 Preparation and adoption of budget.—

73 (3) The county budget officer, after tentatively
74 ascertaining the proposed fiscal policies of the board for the
75 next fiscal year, shall prepare and present to the board a
76 tentative budget for the next fiscal year for each of the funds
77 provided in this chapter, including all estimated receipts,
78 taxes to be levied, and balances expected to be brought forward

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

81 (b) Upon receipt of the tentative budgets and completion
82 of any revisions, the board shall prepare a statement
83 summarizing all of the adopted tentative budgets. The summary
84 statement must show, for each budget and the total of all
85 budgets, the proposed tax millages, balances, reserves, and the
86 total of each major classification of receipts and expenditures,
87 classified according to the uniform classification of accounts
88 adopted by the appropriate state agency. The board shall specify
89 the proportionate amount of the proposed county tax millage and
90 the proportionate amount of gross ad valorem taxes attributable
91 to the budgets of the sheriff, the property appraiser, the clerk
92 of the circuit court, the county comptroller, the tax collector,
93 and the supervisor of elections, respectively. The board shall
94 cause this summary statement to be advertised one time in a
95 newspaper of general circulation published in the county, or by
96 posting at the courthouse door if there is no such newspaper,
97 and the advertisement must appear adjacent to the advertisement
98 required pursuant to s. 200.065. The board may advertise the
99 summary statement in a newspaper or other publication more than
100 once and may post the statement on its website.

101 Section 2. Paragraph (f) of subsection (2) of section
102 192.0105, Florida Statutes, is amended to read:

103 192.0105 Taxpayer rights.—There is created a Florida
104 Taxpayer's Bill of Rights for property taxes and assessments to

105 | guarantee that the rights, privacy, and property of the
 106 | taxpayers of this state are adequately safeguarded and protected
 107 | during tax levy, assessment, collection, and enforcement
 108 | processes administered under the revenue laws of this state. The
 109 | Taxpayer's Bill of Rights compiles, in one document, brief but
 110 | comprehensive statements that summarize the rights and
 111 | obligations of the property appraisers, tax collectors, clerks
 112 | of the court, local governing boards, the Department of Revenue,
 113 | and taxpayers. Additional rights afforded to payors of taxes and
 114 | assessments imposed under the revenue laws of this state are
 115 | provided in s. 213.015. The rights afforded taxpayers to assure
 116 | that their privacy and property are safeguarded and protected
 117 | during tax levy, assessment, and collection are available only
 118 | insofar as they are implemented in other parts of the Florida
 119 | Statutes or rules of the Department of Revenue. The rights so
 120 | guaranteed to state taxpayers in the Florida Statutes and the
 121 | departmental rules include:

122 | (2) THE RIGHT TO DUE PROCESS.—

123 | (f) The right, in value adjustment board proceedings, to
 124 | have all evidence presented and considered at a public hearing
 125 | at the scheduled time, to be represented by a person specified
 126 | in s. 194.034(1)(a), (b), or (c) ~~an attorney or agent~~, to have
 127 | witnesses sworn and cross-examined, and to examine property
 128 | appraisers or evaluators employed by the board who present
 129 | testimony (see ss. 194.034(1) ~~(a) and (c)~~ and (4), and
 130 | 194.035(2)).

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

133 193.073 Erroneous returns; estimate of assessment when no
 134 return filed.—

135 (1) (a) Upon discovery that an erroneous or incomplete
 136 statement of personal property has been filed by a taxpayer or
 137 that all the property of a taxpayer has not been returned for
 138 taxation, the property appraiser shall mail a notice informing
 139 the taxpayer that an erroneous or incomplete statement of
 140 personal property has been filed. Such notice shall be mailed at
 141 any time before the mailing of the notice required in s.
 142 200.069. The taxpayer has 30 days after the date the notice is
 143 mailed to provide the property appraiser with a complete return
 144 listing all property for taxation. ~~proceed as follows:~~

145 (b) ~~(a)~~ If the property is personal property and is
 146 discovered before April 1, the property appraiser shall make an
 147 assessment in triplicate. After attaching the affidavit and
 148 warrant required by law, the property appraiser shall dispose of
 149 the additional assessment roll in the same manner as provided by
 150 law.

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

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

157 193.122 Certificates of value adjustment board and
 158 property appraiser; extensions on the assessment rolls.—

159 (1) The value adjustment board shall certify each
 160 assessment roll upon order of the board of county commissioners
 161 pursuant to s. 197.323, if applicable, and again after all
 162 hearings required by s. 194.032 have been held. These
 163 certificates shall be attached to each roll as required by the
 164 Department of Revenue. Notwithstanding an extension of the roll
 165 by the board of county commissioners pursuant to s. 197.323, the
 166 value adjustment board must complete all hearings required by s.
 167 194.032 and certify the assessment roll to the property
 168 appraiser by June 1 following the tax year in which the
 169 assessments were made. The June 1 requirement shall be extended
 170 until December 1 in each year in which the number of petitions
 171 filed increased by more than 10 percent over the previous year.

172 Section 5. The amendments made by this act to ss. 193.122
 173 and 194.032(4), Florida Statutes, first apply beginning with the
 174 2018 tax roll.

175 Section 6. Subsection (11) is added to section 193.155,
 176 Florida Statutes, to read:

177 193.155 Homestead assessments.— Homestead property shall
 178 be assessed at just value as of January 1, 1994. Property
 179 receiving the homestead exemption after January 1, 1994, shall
 180 be assessed at just value as of January 1 of the year in which
 181 the property receives the exemption unless the provisions of
 182 subsection (8) apply.

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

188 Section 7. Subsection (10) of section 193.1554, Florida
189 Statutes, is amended, and subsection (11) is added to that
190 section, to read:

191 193.1554 Assessment of nonhomestead residential property.—

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

209 a penalty or interest.

210 (11) A taxpayer may appeal the implementation of the
 211 property assessment limitation on his or her property for the
 212 current tax year by filing a petition with the value adjustment
 213 board within 25 days after the mailing of the notice under s.
 214 194.011(1).

215 Section 8. Subsection (10) of section 193.1555, Florida
 216 Statutes, is amended, and subsection (11) is added to that
 217 section, to read:

218 193.1555 Assessment of certain residential and
 219 nonresidential real property.—

220 (10) If the property appraiser determines that for any
 221 year or years within the prior 10 years a person or entity who
 222 was not entitled to the property assessment limitation granted
 223 under this section was granted the property assessment
 224 limitation, the property appraiser making such determination
 225 shall record in the public records of the county a notice of tax
 226 lien against any property owned by that person or entity in the
 227 county, and such property must be identified in the notice of
 228 tax lien. Such property that is situated in this state is
 229 subject to the unpaid taxes, plus a penalty of 50 percent of the
 230 unpaid taxes for each year and 15 percent interest per annum.
 231 Before a lien may be filed, the person or entity so notified
 232 must be given 30 days to pay the taxes and any applicable
 233 penalties and interest. If the property appraiser improperly
 234 grants a property assessment limitation as a result of a

235 clerical mistake or an omission, the person or entity improperly
236 receiving the property assessment limitation may not be assessed
237 a penalty or interest.

238 (11) A taxpayer may appeal the implementation of the
239 property assessment limitation on his or her property for the
240 current tax year by filing a petition with the value adjustment
241 board within 25 days after the mailing of the notice under s.
242 194.011(1).

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

245 194.011 Assessment notice; objections to assessments.—

246 (3) A petition to the value adjustment board must be in
247 substantially the form prescribed by the department.
248 Notwithstanding s. 195.022, a county officer may not refuse to
249 accept a form provided by the department for this purpose if the
250 taxpayer chooses to use it. A petition to the value adjustment
251 board must be signed by the taxpayer or be accompanied at the
252 time of filing by the taxpayer's written authorization or power
253 of attorney, unless the person filing the petition is listed in
254 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
255 petition with a value adjustment board without the taxpayer's
256 signature or written authorization by certifying under penalty
257 of perjury that he or she has authorization to file the petition
258 on behalf of the taxpayer. If a taxpayer notifies the value
259 adjustment board that a petition has been filed for the
260 taxpayer's property without his or her consent, the value

261 adjustment board may require the person filing the petition to
262 provide written authorization from the taxpayer authorizing the
263 person to proceed with the appeal before a hearing is held. If
264 the value adjustment board finds that a person listed in s.
265 194.034(1) (a) willfully and knowingly filed a petition that was
266 not authorized by the taxpayer, the value adjustment board shall
267 require such person to provide the taxpayer's written
268 authorization for representation to the value adjustment board
269 clerk before any petition filed by that person is heard, for 1
270 year after imposition of such requirement by the value
271 adjustment board. A power of attorney or written authorization
272 is valid for 1 tax year, and a new power of attorney or written
273 authorization by the taxpayer is required for each subsequent
274 tax year. A petition shall also describe the property by parcel
275 number and shall be filed as follows:

276 (a) The clerk of the value adjustment board and the
277 property appraiser shall have available and shall distribute
278 forms prescribed by the Department of Revenue on which the
279 petition shall be made. Such petition shall be sworn to by the
280 petitioner.

281 (b) The completed petition shall be filed with the clerk
282 of the value adjustment board of the county, who shall
283 acknowledge receipt thereof and promptly furnish a copy thereof
284 to the property appraiser.

285 (c) The petition shall state the approximate time
286 anticipated by the taxpayer to present and argue his or her

287 petition before the board.

288 (d) The petition may be filed, as to valuation issues, at
289 any time during the taxable year on or before the 25th day
290 following the mailing of notice by the property appraiser as
291 provided in subsection (1). With respect to an issue involving
292 the denial of an exemption, an agricultural or high-water
293 recharge classification application, an application for
294 classification as historic property used for commercial or
295 certain nonprofit purposes, or a deferral, the petition must be
296 filed at any time during the taxable year on or before the 30th
297 day following the mailing of the notice by the property
298 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
299 or s. 196.193 or notice by the tax collector under s. 197.2425.

300 (e) A condominium association, cooperative association, or
301 any homeowners' association as defined in s. 723.075, with
302 approval of its board of administration or directors, may file
303 with the value adjustment board a single joint petition on
304 behalf of any association members who own parcels of property
305 which the property appraiser determines are substantially
306 similar with respect to location, proximity to amenities, number
307 of rooms, living area, and condition. The condominium
308 association, cooperative association, or homeowners' association
309 as defined in s. 723.075 shall provide the unit owners with
310 notice of its intent to petition the value adjustment board and
311 shall provide at least 20 days for a unit owner to elect, in
312 writing, that his or her unit not be included in the petition.

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

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

321 (h) The individual, agent, or legal entity that signs the
 322 petition becomes an agent of the taxpayer for the purpose of
 323 serving process to obtain personal jurisdiction over the
 324 taxpayer for the entire value adjustment board proceedings,
 325 including any appeals of a board decision by the property
 326 appraiser pursuant to s. 194.036. This paragraph does not
 327 authorize the individual, agent, or legal entity to receive or
 328 access the taxpayer's confidential information without written
 329 authorization from the taxpayer.

330 (4) (a) At least 15 days before the hearing, the petitioner
 331 shall provide to the property appraiser a list of evidence to be
 332 presented at the hearing, together with copies of all
 333 documentation to be considered by the value adjustment board and
 334 a summary of evidence to be presented by witnesses. However, a
 335 petitioner may not present for consideration, and a board or
 336 special magistrate may not accept for consideration, evidence
 337 that the property appraiser requested from the petitioner in
 338 writing and of which the petitioner had knowledge but denied to

339 the property appraiser.

340 (b) No later than 7 days before the hearing, if the
341 petitioner has provided the information required under paragraph
342 (a), and if requested in writing by the petitioner, the property
343 appraiser shall provide to the petitioner a list of evidence to
344 be presented at the hearing, together with copies of all
345 documentation to be considered by the value adjustment board and
346 a summary of evidence to be presented by witnesses. The evidence
347 list must contain the property appraiser's property record card
348 for the property that is the subject of the petition as well as
349 the property record cards for any comparable properties listed
350 as evidence, unless the property record cards are available
351 online from the property appraiser. If the petitioner's property
352 record card or the comparable property record cards listed as
353 evidence are available online from the property appraiser, the
354 property appraiser must notify the petitioner of the cards that
355 are available online but is not required to provide such card or
356 cards. The property appraiser must redact any confidential
357 information contained on any property record card before it is
358 submitted to the petitioner.

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

364 Section 10. Subsection (2) of section 194.014, Florida

365 Statutes, is amended to read:

366 194.014 Partial payment of ad valorem taxes; proceedings
367 before value adjustment board.—

368 (2) If the value adjustment board or the property
369 appraiser determines that the petitioner owes ad valorem taxes
370 in excess of the amount paid, the unpaid amount accrues interest
371 at an annual percentage rate equal to the bank prime loan rate
372 on July 1, or the first business day thereafter if July 1 is a
373 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~
374 ~~percent per year, beginning on from~~ the date the taxes became
375 delinquent pursuant to s. 197.333 until the unpaid amount is
376 paid. If the value adjustment board or the property appraiser
377 determines that a refund is due, the overpaid amount accrues
378 interest at an annual percentage rate equal to the bank prime
379 loan rate on July 1, or the first business day thereafter if
380 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~
381 ~~rate of 12 percent per year, beginning on from~~ the date the
382 taxes became delinquent pursuant to s. 197.333 until a refund is
383 paid. Interest does not accrue on amounts paid in excess of 100
384 percent of the current taxes due as provided on the tax notice
385 issued pursuant to s. 197.322. For purposes of this subsection,
386 the term "bank prime loan rate" means the average predominant
387 prime rate quoted by commercial banks to large businesses as
388 determined by the Board of Governors of the Federal Reserve
389 System.

390 Section 11. Effective July 1, 2017, section 194.015,

391 Florida Statutes, is amended to read:

392 194.015 Value adjustment board.—Each county shall have
393 ~~There is hereby created~~ a value adjustment board consisting for
394 ~~each county, which shall consist of~~ one member ~~two members~~ of
395 the governing body of the county as elected from the membership
396 of the board of that ~~said~~ governing body, ~~one of whom shall be~~
397 ~~elected chairperson,~~ and one member of the school board as
398 elected from the membership of the school board, and three ~~two~~
399 citizen members, one of whom shall be appointed by the governing
400 body of the county and must own homestead property within the
401 county, ~~and~~ one of whom shall ~~must~~ be appointed by the school
402 board and must own a business occupying commercial space located
403 within the school district, and one of whom shall be appointed
404 by the governing body of the county and must be a licensed real
405 estate appraiser who is a resident of the county. If a licensed
406 real estate appraiser is not available, another owner of
407 homestead or commercial property who is a resident of the county
408 may be appointed by the governing body of the county. The board
409 shall elect one of its members to serve as chair. The Department
410 of Business and Professional Regulation must provide continuing
411 education to appraiser members of value adjustment boards. A
412 citizen member may not be a member or an employee of any taxing
413 authority, and may not be a person who represents property
414 owners in any administrative or judicial review of property
415 taxes. ~~The members of the board may be temporarily replaced by~~
416 ~~other members of the respective boards on appointment by their~~

417 ~~respective chairpersons.~~ Any three members shall constitute a
 418 quorum of the board, except that each quorum must include at
 419 least one member of the ~~said~~ governing board, at least one
 420 member of the school board, and at least one citizen member. A
 421 ~~and no~~ meeting of the board shall not take place unless a quorum
 422 is present. Members of the board may receive such per diem
 423 compensation as is allowed by law for state employees ~~if both~~
 424 ~~bodies elect to allow such compensation.~~ The clerk of the
 425 governing body of the county shall be the clerk of the value
 426 adjustment board. The board shall appoint private counsel who
 427 has practiced law for over 5 years and who shall receive such
 428 compensation as may be established by the board. The private
 429 counsel may not represent the property appraiser, the tax
 430 collector, any taxing authority, or any property owner in any
 431 administrative or judicial review of property taxes. A ~~No~~
 432 meeting of the board shall not take place unless counsel to the
 433 board is present. Two-fifths of the expenses of the board shall
 434 be borne by the district school board and three-fifths by the
 435 district county commission.

436 Section 12. Paragraph (a) of subsection (2) of section
 437 194.032, Florida Statutes, is amended, and subsection (4) is
 438 added to that section, to read:

439 194.032 Hearing purposes; timetable.—

440 (2) (a) The clerk of the governing body of the county shall
 441 prepare a schedule of appearances before the board based on
 442 petitions timely filed with him or her. The clerk shall notify

443 each petitioner of the scheduled time of his or her appearance
444 at least 25 calendar days before the day of the scheduled
445 appearance. The notice must indicate whether the petition has
446 been scheduled to be heard at a particular time or during a
447 block of time. If the petition has been scheduled to be heard
448 within a block of time, the beginning and ending of that block
449 of time must be indicated on the notice; however, as provided in
450 paragraph (b), a petitioner may not be required to wait for more
451 than a reasonable time, not to exceed 2 hours, after the
452 beginning of the block of time. ~~If the petitioner checked the~~
453 ~~appropriate box on the petition form to request a copy of the~~
454 ~~property record card containing relevant information used in~~
455 ~~computing the current assessment,~~ The property appraiser must
456 provide a the copy of the property record card containing
457 information relevant to the computation of the current
458 assessment, with confidential information redacted, to the
459 petitioner upon receipt of the petition from the clerk
460 regardless of whether the petitioner initiates evidence
461 exchange, unless the property record card is available online
462 from the property appraiser, in which case the property
463 appraiser must notify the petitioner that the property record
464 card is available online. ~~Upon receipt of the notice,~~ The
465 petitioner and the property appraiser may each reschedule the
466 hearing a single time for good cause ~~by submitting to the clerk~~
467 ~~a written request to reschedule, at least 5 calendar days before~~
468 ~~the day of the originally scheduled hearing.~~ As used in this

469 paragraph, the term "good cause" means circumstances beyond the
470 control of the person seeking to reschedule the hearing that
471 reasonably prevent the party from having adequate representation
472 at the hearing. Good cause includes, but is not limited to, the
473 failure by the property appraiser's office to comply with
474 statutory evidence exchange deadlines. If the hearing is
475 rescheduled by the petitioner or the property appraiser, the
476 clerk shall notify the petitioner of the rescheduled time of his
477 or her appearance at least 15 calendar days before the day of
478 the rescheduled appearance, unless this notice is waived by both
479 parties.

480 (4) The board must hear all petitions, complaints,
481 appeals, and disputes and must submit the certified assessment
482 roll as required under s. 193.122 to the property appraiser each
483 year by June 1 of the tax year following the assessment date.
484 The June 1 requirement shall be extended until December 1 in
485 each year in which the number of petitions filed increased by
486 more than 10 percent over the previous year.

487 Section 13. Subsections (1) and (2) of section 194.034,
488 Florida Statutes, are amended to read:

489 194.034 Hearing procedures; rules.—

490 (1) (a) Petitioners before the board may be represented by
491 a corporate representative of the taxpayer, an attorney who is a
492 member of The Florida Bar, a real estate appraiser licensed
493 under chapter 475, a real estate broker licensed under chapter
494 475, or a certified public accountant licensed under chapter

495 473, retained by the taxpayer. Such person may ~~or agent and~~
496 present testimony and other evidence.

497 (b) A petitioner before the board may also be represented
498 by a person with a power of attorney to act on the taxpayer's
499 behalf pursuant to part II of chapter 709. Such person may
500 present testimony and other evidence. The Department of Revenue
501 shall adopt a form that meets the requirements of part II of
502 chapter 709 and authorizes a person to represent a taxpayer for
503 a single petition in a single tax year. A petitioner is not
504 required to use the department's form to grant the power of
505 attorney.

506 (c) A petitioner before the board may also be represented
507 by a person with written authorization to act on the taxpayer's
508 behalf for which such person receives no compensation. Such
509 person may present testimony and other evidence. The Department
510 of Revenue shall adopt a form that authorizes an uncompensated
511 person to represent a taxpayer for a single petition in a single
512 tax year. A petitioner is not required to use the department's
513 form to grant the authorization.

514 (d) The property appraiser or his or her authorized
515 representatives may be represented by an attorney in defending
516 the property appraiser's assessment or opposing an exemption and
517 may present testimony and other evidence.

518 (e) The property appraiser, each petitioner, and all
519 witnesses shall be required, upon the request of either party,
520 to testify under oath as administered by the chair chairperson

521 of the board. Hearings shall be conducted in the manner
522 prescribed by rules of the department, which rules shall include
523 the right of cross-examination of any witness.

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

528 (g)~~(e)~~ The rules shall provide that no evidence shall be
529 considered by the board except when presented during the time
530 scheduled for the petitioner's hearing or at a time when the
531 petitioner has been given reasonable notice; that a verbatim
532 record of the proceedings shall be made, and proof of any
533 documentary evidence presented shall be preserved and made
534 available to the Department of Revenue, if requested; and that
535 further judicial proceedings shall be as provided in s. 194.036.

536 (h)~~(d)~~ Notwithstanding the provisions of this subsection,
537 a ~~no~~ petitioner may not present for consideration, and ~~nor may~~ a
538 board or special magistrate may not accept for consideration,
539 evidence testimony or other evidentiary materials that were
540 requested of the petitioner in writing by the property appraiser
541 requested from the petitioner in writing at any time during the
542 assessment process and before the hearing and of which the
543 petitioner had knowledge but ~~and~~ denied to the property
544 appraiser. This paragraph applies to a written request for
545 information made by the property appraiser under the
546 authorization of any statute.

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

549 (j)~~(f)~~ An assessment may not be contested unless ~~until~~ a
550 return as required by s. 193.052 was timely ~~has been~~ filed. For
551 purposes of this paragraph, the term "timely filed" means filed
552 by the deadline established in s. 193.062 or before the
553 expiration of any extension granted under s. 193.063. If notice
554 is mailed pursuant to s. 193.073(1)(a), a complete return must
555 be submitted under s. 193.073(1)(a) for the assessment to be
556 contested.

557 (2) In each case, except if the complaint is withdrawn by
558 the petitioner or if the complaint is acknowledged as correct by
559 the property appraiser, the value adjustment board shall render
560 a written decision. All such decisions shall be issued within 20
561 calendar days after the last day the board is in session under
562 s. 194.032. The decision of the board must contain findings of
563 fact and conclusions of law and must include reasons for
564 upholding or overturning the determination of the property
565 appraiser. Findings of fact must be based on admitted evidence
566 or a lack thereof. If a special magistrate has been appointed,
567 the recommendations of the special magistrate shall be
568 considered by the board. The clerk, upon issuance of a decision,
569 shall, on a form provided by the Department of Revenue, notify
570 each taxpayer and the property appraiser of the decision of the
571 board. This notification shall be by first-class mail or by
572 electronic means if selected by the taxpayer on the originally

573 filed petition. If requested by the Department of Revenue, the
574 clerk shall provide to the department a copy of the decision or
575 information relating to the tax impact of the findings and
576 results of the board as described in s. 194.037 in the manner
577 and form requested.

578 Section 14. Subsection (1) of section 194.035, Florida
579 Statutes, is amended to read:

580 194.035 Special magistrates; property evaluators.—

581 (1) In counties having a population of more than 75,000,
582 the board shall appoint special magistrates for the purpose of
583 taking testimony and making recommendations to the board, which
584 recommendations the board may act upon without further hearing.
585 These special magistrates may not be elected or appointed
586 officials or employees of the county but shall be selected from
587 a list of those qualified individuals who are willing to serve
588 as special magistrates. Employees and elected or appointed
589 officials of a taxing jurisdiction or of the state may not serve
590 as special magistrates. The clerk of the board shall annually
591 notify such individuals or their professional associations to
592 make known to them that opportunities to serve as special
593 magistrates exist. The Department of Revenue shall provide a
594 list of qualified special magistrates to any county with a
595 population of 75,000 or less. Subject to appropriation, the
596 department shall reimburse counties with a population of 75,000
597 or less for payments made to special magistrates appointed for
598 the purpose of taking testimony and making recommendations to

599 | the value adjustment board pursuant to this section. The
600 | department shall establish a reasonable range for payments per
601 | case to special magistrates based on such payments in other
602 | counties. Requests for reimbursement of payments outside this
603 | range shall be justified by the county. If the total of all
604 | requests for reimbursement in any year exceeds the amount
605 | available pursuant to this section, payments to all counties
606 | shall be prorated accordingly. If a county having a population
607 | less than 75,000 does not appoint a special magistrate to hear
608 | each petition, the person or persons designated to hear
609 | petitions before the value adjustment board or the attorney
610 | appointed to advise the value adjustment board shall attend the
611 | training provided pursuant to subsection (3), regardless of
612 | whether the person would otherwise be required to attend, but
613 | shall not be required to pay the tuition fee specified in
614 | subsection (3). A special magistrate appointed to hear issues of
615 | exemptions and classifications, the application of assessment
616 | limitations, or the denial of a tax deferral shall be a member
617 | of The Florida Bar with no less than 5 years' experience in the
618 | area of ad valorem taxation. A special magistrate appointed to
619 | hear issues regarding the valuation of real estate shall be a
620 | state certified real estate appraiser with not less than 5
621 | years' experience in real property valuation. A special
622 | magistrate appointed to hear issues regarding the valuation of
623 | tangible personal property shall be a designated member of a
624 | nationally recognized appraiser's organization with not less

625 than 5 years' experience in tangible personal property
626 valuation. A special magistrate need not be a resident of the
627 county in which he or she serves. A special magistrate may not
628 represent a person before the board in any tax year during which
629 he or she has served that board as a special magistrate. Before
630 appointing a special magistrate, a value adjustment board shall
631 verify the special magistrate's qualifications. The value
632 adjustment board shall ensure that the selection of special
633 magistrates is based solely upon the experience and
634 qualifications of the special magistrate and is not influenced
635 by the property appraiser. The special magistrate shall
636 accurately and completely preserve all testimony and, in making
637 recommendations to the value adjustment board, shall include
638 proposed findings of fact, conclusions of law, and reasons for
639 upholding or overturning the determination of the property
640 appraiser. The expense of hearings before magistrates and any
641 compensation of special magistrates shall be borne three-fifths
642 by the board of county commissioners and two-fifths by the
643 school board. When appointing special magistrates or scheduling
644 special magistrates for specific hearings, the board, the board
645 attorney, and the board clerk may not consider the dollar amount
646 or percentage of any assessment reductions recommended by any
647 special magistrate in the current year or in any previous year.

648 Section 15. Notwithstanding the expiration date in section
649 9 of chapter 2015-222, Laws of Florida, paragraph (e) of
650 subsection (4) of section 1011.62, Florida Statutes, is

651 reenacted and amended to read:

652 1011.62 Funds for operation of schools.—If the annual
653 allocation from the Florida Education Finance Program to each
654 district for operation of schools is not determined in the
655 annual appropriations act or the substantive bill implementing
656 the annual appropriations act, it shall be determined as
657 follows:

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

665 (e) Prior period funding adjustment millage.—

666 1. There shall be an additional millage to be known as the
667 Prior Period Funding Adjustment Millage levied by a school
668 district if the prior period unrealized required local effort
669 funds are greater than zero. The Commissioner of Education shall
670 calculate the amount of the prior period unrealized required
671 local effort funds as specified in subparagraph 2. and the
672 millage required to generate that amount as specified in this
673 subparagraph. The Prior Period Funding Adjustment Millage shall
674 be the quotient of the prior period unrealized required local
675 effort funds divided by the current year taxable value certified
676 to the Commissioner of Education pursuant to sub-subparagraph

677 (a)1.a. This levy shall be in addition to the required local
678 effort millage certified pursuant to this subsection. Such
679 millage shall not affect the calculation of the current year's
680 required local effort, and the funds generated by such levy
681 shall not be included in the district's Florida Education
682 Finance Program allocation for that fiscal year. For purposes of
683 the millage to be included on the Notice of Proposed Taxes, the
684 Commissioner of Education shall adjust the required local effort
685 millage computed pursuant to paragraph (a) as adjusted by
686 paragraph (b) for the current year for any district that levies
687 a Prior Period Funding Adjustment Millage to include all Prior
688 Period Funding Adjustment Millage. For the purpose of this
689 paragraph, there shall be a Prior Period Funding Adjustment
690 Millage levied for each year certified by the Department of
691 Revenue pursuant to sub-subparagraph (a)2.a. since the previous
692 year certification and for which the calculation in sub-
693 subparagraph 2.b. is greater than zero.

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

695 (I) "Prior year" means a year certified under sub-
696 subparagraph (a)2.a.

697 (II) "Preliminary taxable value" means:

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

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

703 calculation as specified in former paragraph (b) as that
 704 paragraph existed in the prior year.

705 (III) "Final taxable value" means the district's taxable
 706 value as certified by the property appraiser pursuant to s.
 707 193.122(2) or (3), if applicable. This is the certification that
 708 reflects all final administrative actions of the value
 709 adjustment board.

710 b. For purposes of this subsection and with respect to
 711 each year certified pursuant to sub-subparagraph (a)2.a., if the
 712 district's prior year preliminary taxable value is greater than
 713 the district's prior year final taxable value, the prior period
 714 unrealized required local effort funds are the difference
 715 between the district's prior year preliminary taxable value and
 716 the district's prior year final taxable value, multiplied by the
 717 prior year district required local effort millage. If the
 718 district's prior year preliminary taxable value is less than the
 719 district's prior year final taxable value, the prior period
 720 unrealized required local effort funds are zero.

721 c. For the 2016-2017 ~~2015-2016~~ fiscal year only, if a
 722 district's prior period unrealized required local effort funds
 723 and prior period district required local effort millage cannot
 724 be determined because such district's final taxable value has
 725 not yet been certified pursuant to s. 193.122(2) or (3), for the
 726 2016 ~~2015~~ tax levy, the Prior Period Funding Adjustment Millage
 727 for such fiscal year shall be levied, if not previously levied,
 728 in 2016 ~~2015~~ in an amount equal to 75 percent of such district's

729 most recent unrealized required local effort for which a Prior
730 Period Funding Adjustment Millage was determined as provided in
731 this section. Upon certification of the final taxable value for
732 the ~~2012, 2013, or~~ 2014 and 2015 tax rolls in accordance with s.
733 193.122(2) or (3), the Prior Period Funding Adjustment Millage
734 levied in ~~2015 and 2016~~ and 2017 shall be adjusted to include
735 any shortfall or surplus in the prior period unrealized required
736 local effort funds that would have been levied in ~~2014 or~~ 2015
737 or 2016, had the district's final taxable value been certified
738 pursuant to s. 193.122(2) or (3) for the ~~2014 or~~ 2015 or 2016
739 tax levy. If this adjustment is made for a surplus, the
740 reduction in prior period millage may not exceed the prior
741 period funding adjustment millage calculated pursuant to
742 subparagraph 1. and sub-subparagraphs a. and b. and any
743 additional reduction shall be carried forward to the subsequent
744 fiscal year.

745 Section 16. The following rules of the Department of
746 Revenue are repealed, and the Department of State shall update
747 the Florida Administrative Code to remove the rules:

748 (1) Subsections (1), (2), and (8) of rule 12D-9.020,
749 Florida Administrative Code, relating to exchange of evidence.

750 (2) Paragraphs (a) and (f) of subsection (4) of rule 12D-
751 9.025, Florida Administrative Code, relating to procedures for
752 conducting a hearing, presentation of evidence, and testimony of
753 witnesses.

754 (3) Subsections (4) and (5) of rule 12D-9.019, Florida

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755 Administrative Code, relating to scheduling and notice of a
756 hearing.

757 Section 17. The Legislature finds that this act fulfills
758 an important state interest.

759 Section 18. Except as otherwise expressly provided in this
760 act, this act shall take effect July 1, 2016.