



193148

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2016	.	
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	.	
	.	

The Committee on Finance and Tax (Flores) recommended the following:

Senate Amendment (with title amendment)

Delete lines 77 - 406

and insert:

Section 2. Effective July 1, 2017, subsection (3) of section 193.122, Florida Statutes, is amended to read

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

(3) When the tax rolls have been extended pursuant to s. 197.323, the second certification of the value adjustment board



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11 shall reflect all changes made by the board together with any
12 adjustments or changes made by the property appraiser. The value
13 adjustment board must hear all petitions and issue its second
14 certification by June 1 following the year in which the taxes
15 were assessed. If the number of petitions filed increases by
16 more than 10 percent over the prior year, the June 1 deadline is
17 extended to December 1. Upon the value adjustment board's second
18 ~~such~~ certification, the property appraiser shall recertify the
19 tax rolls with all changes to the tax collector and shall
20 provide public notice of the date and fact of recertification
21 pursuant to subsection (2).

22 Section 3. The amendments to s. 193.122, Florida Statutes,
23 made by this act first apply to the 2017 tax roll.

24 Section 4. Subsection (10) of section 193.1554, Florida
25 Statutes, is amended to read:

26 193.1554 Assessment of nonhomestead residential property.—

27 (10) If the property appraiser determines that for any year
28 or years within the prior 10 years a person or entity who was
29 not entitled to the property assessment limitation granted under
30 this section was granted the property assessment limitation, the
31 property appraiser making such determination shall serve upon
32 the owner a notice of intent to record in the public records of
33 the county a notice of tax lien against any property owned by
34 that person or entity in the county, and such property must be
35 identified in the notice of tax lien. Such property that is
36 situated in this state is subject to the unpaid taxes, plus a
37 penalty of 50 percent of the unpaid taxes for each year and 15
38 percent interest per annum. Before a lien may be filed, the
39 person or entity so notified must be given 30 days to pay the



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40 taxes and any applicable penalties and interest. If the property
41 appraiser improperly grants the property assessment limitation
42 as a result of a clerical mistake or an omission, the person or
43 entity improperly receiving the property assessment limitation
44 may not be assessed a penalty or interest.

45 Section 5. Subsection (10) of section 193.1555, Florida
46 Statutes, is amended to read:

47 193.1555 Assessment of certain residential and
48 nonresidential real property.—

49 (10) If the property appraiser determines that for any year
50 or years within the prior 10 years a person or entity who was
51 not entitled to the property assessment limitation granted under
52 this section was granted the property assessment limitation, the
53 property appraiser making such determination shall serve upon
54 the owner a notice of intent to record in the public records of
55 the county a notice of tax lien against any property owned by
56 that person or entity in the county, and such property must be
57 identified in the notice of tax lien. Such property that is
58 situated in this state is subject to the unpaid taxes, plus a
59 penalty of 50 percent of the unpaid taxes for each year and 15
60 percent interest per annum. Before a lien may be filed, the
61 person or entity so notified must be given 30 days to pay the
62 taxes and any applicable penalties and interest. If the property
63 appraiser improperly grants the property assessment limitation
64 as a result of a clerical mistake or an omission, the person or
65 entity improperly receiving the property assessment limitation
66 may not be assessed a penalty or interest.

67 Section 6. Subsection (3) of section 194.011, Florida
68 Statutes, is amended to read:



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69 194.011 Assessment notice; objections to assessments.—

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

72 Notwithstanding s. 195.022, a county officer may not refuse to
73 accept a form provided by the department for this purpose if the
74 taxpayer chooses to use it. A petition to the value adjustment
75 board must be signed by the taxpayer or accompanied by the
76 taxpayer's written authorization for representation by a person
77 specified in s. 194.034(1)(a). A written authorization is valid
78 for 1 tax year, and a new written authorization by the taxpayer
79 is required for each subsequent tax year. A petition must also
80 ~~shall~~ describe the property by parcel number and shall be filed
81 as follows:

82 (a) The clerk of the value adjustment board and the
83 property appraiser shall have available and shall distribute
84 forms prescribed by the Department of Revenue on which the
85 petition shall be made. Such petition shall be sworn to by the
86 petitioner.

87 (b) The completed petition shall be filed with the clerk of
88 the value adjustment board of the county, who shall acknowledge
89 receipt thereof and promptly furnish a copy thereof to the
90 property appraiser.

91 (c) The petition shall state the approximate time
92 anticipated by the taxpayer to present and argue his or her
93 petition before the board.

94 (d) The petition may be filed, as to valuation issues, at
95 any time during the taxable year on or before the 25th day
96 following the mailing of notice by the property appraiser as
97 provided in subsection (1). With respect to an issue involving



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98 the denial of an exemption, an agricultural or high-water
99 recharge classification application, an application for
100 classification as historic property used for commercial or
101 certain nonprofit purposes, or a deferral, the petition must be
102 filed at any time during the taxable year on or before the 30th
103 day following the mailing of the notice by the property
104 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
105 or s. 196.193 or notice by the tax collector under s. 197.2425.

106 (e) A condominium association, cooperative association, or
107 any homeowners' association as defined in s. 723.075, with
108 approval of its board of administration or directors, may file
109 with the value adjustment board a single joint petition on
110 behalf of any association members who own parcels of property
111 which the property appraiser determines are substantially
112 similar with respect to location, proximity to amenities, number
113 of rooms, living area, and condition. The condominium
114 association, cooperative association, or homeowners' association
115 as defined in s. 723.075 shall provide the unit owners with
116 notice of its intent to petition the value adjustment board and
117 shall provide at least 20 days for a unit owner to elect, in
118 writing, that his or her unit not be included in the petition.

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

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



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127 (h) The individual, agent, or legal entity that signs the
128 petition becomes an agent of the taxpayer for the purpose of
129 serving process to obtain personal jurisdiction over the
130 taxpayer for the entire value adjustment board proceedings,
131 including any appeals of a board decision by the property
132 appraiser pursuant to s. 194.036.

133 Section 7. Subsection (2) of section 194.014, Florida
134 Statutes, is amended to read:

135 194.014 Partial payment of ad valorem taxes; proceedings
136 before value adjustment board.—

137 (2) If the value adjustment board or the property appraiser
138 determines that the petitioner owes ad valorem taxes in excess
139 of the amount paid, the unpaid amount accrues interest at an
140 annual percentage rate equal to the bank prime loan rate on July
141 1, or the first business day thereafter if July 1 is a Saturday,
142 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
143 year, beginning on ~~from~~ the date the taxes became delinquent
144 pursuant to s. 197.333 until the unpaid amount is paid. If the
145 value adjustment board or the property appraiser determines that
146 a refund is due, the overpaid amount accrues interest at an
147 annual percentage rate equal to the bank prime loan rate on July
148 1, or the first business day thereafter if July 1 is a Saturday,
149 Sunday, or legal holiday, of the tax ~~the rate of 12 percent per~~
150 year, beginning on ~~from~~ the date the taxes became delinquent
151 pursuant to s. 197.333 until a refund is paid. Interest on an
152 overpayment related to a petition shall be funded
153 proportionately by each taxing authority that was overpaid.
154 Interest does not accrue on amounts paid in excess of 100
155 percent of the current taxes due as provided on the tax notice



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156 issued pursuant to s. 197.322. As used in this subsection, the
157 term "bank prime loan rate" means the average predominant prime
158 rate quoted by commercial banks to large businesses as published
159 by the Board of Governors of the Federal Reserve System.

160 Section 8. Section 194.015, Florida Statutes, is amended to
161 read:

162 194.015 Value adjustment board. ~~There is hereby created A~~
163 value adjustment board is created for each county, which shall
164 consist of two members of the governing body of the county as
165 elected from the membership of the board of the said governing
166 body, one of whom shall be elected chairperson, and one member
167 of the school board as elected from the membership of the school
168 board, and two citizen members, one of whom shall be appointed
169 by the governing body of the county and must own homestead
170 property within the county and one of whom must be appointed by
171 the school board and must own a business occupying commercial
172 space located within the school district. A citizen member may
173 not be a member or an employee of any taxing authority, and may
174 not be a person who represents property owners in any
175 administrative or judicial review of property taxes. The members
176 of the board may be temporarily replaced by other members of the
177 respective boards on appointment by their respective
178 chairpersons. Any three members shall constitute a quorum of the
179 board, except that each quorum must include at least one member
180 of said governing board, at least one member of the school
181 board, and at least one citizen member and no meeting of the
182 board shall take place unless a quorum is present. Members of
183 the board may receive such per diem compensation as is allowed
184 by law for state employees if both bodies elect to allow such



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185 compensation. The clerk of the governing body of the county
186 shall be the clerk of the value adjustment board. The board
187 shall appoint private counsel who has practiced law for over 5
188 years and who shall receive such compensation as may be
189 established by the board. The private counsel may not represent
190 the property appraiser, the tax collector, any taxing authority,
191 or any property owner in any administrative or judicial review
192 of property taxes. A ~~Ne~~ meeting of the board may not shall take
193 place unless counsel to the board is present. Two-fifths of the
194 expenses of the board shall be borne by the ~~district~~ school
195 board and three-fifths by the ~~district~~ county commission. The
196 school board and the county commission may audit the expenses
197 related to the value adjustment board process.

198 Section 9. Paragraph (a) of subsection (2) of section
199 194.032, Florida Statutes, is amended to read:

200 194.032 Hearing purposes; timetable.—

201 (2) (a) The clerk of the governing body of the county shall
202 prepare a schedule of appearances before the board based on
203 petitions timely filed with him or her. The clerk shall notify
204 each petitioner of the scheduled time of his or her appearance
205 at least 25 calendar days before the day of the scheduled
206 appearance. The notice must indicate whether the petition has
207 been scheduled to be heard at a particular time or during a
208 block of time. If the petition has been scheduled to be heard
209 within a block of time, the beginning and ending of that block
210 of time must be indicated on the notice; however, as provided in
211 paragraph (b), a petitioner may not be required to wait for more
212 than a reasonable time, not to exceed 2 hours, after the
213 beginning of the block of time. If the petitioner checked the



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214 appropriate box on the petition form to request a copy of the
215 property record card containing relevant information used in
216 computing the current assessment, the property appraiser must
217 provide the copy to the petitioner upon receipt of the petition
218 from the clerk regardless of whether the petitioner initiates
219 evidence exchange, unless the property record card is available
220 online from the property appraiser, in which case the property
221 appraiser must notify the petitioner that the property record
222 card is available online. ~~Upon receipt of the notice, The~~
223 ~~petitioner~~ or the property appraiser may reschedule the hearing
224 a single time for good cause ~~by submitting to the clerk a~~
225 ~~written request to reschedule, at least 5 calendar days before~~
226 ~~the day of the originally scheduled hearing.~~ As used in this
227 paragraph, the term "good cause" means circumstances beyond the
228 control of the person seeking to reschedule the hearing which
229 reasonably prevent him or her from having adequate
230 representation at the hearing. If the hearing is rescheduled by
231 the petitioner, the clerk shall notify the petitioner of the
232 rescheduled date and time for his or her appearance at least 15
233 calendar days before the date of the rescheduled appearance.

234 Section 10. Paragraph (a) of subsection (1) of section
235 194.034, Florida Statutes, is amended to read:

236 194.034 Hearing procedures; rules.—

237 (1) (a) Petitioners before the board may be represented by
238 a corporate representative of the taxpayer, an attorney who is a
239 member of The Florida Bar, a real estate appraiser or a real
240 estate broker licensed under chapter 475, or a certified public
241 accountant licensed under chapter 473, retained by the taxpayer,
242 or an individual with power of attorney to act on behalf of the



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243 taxpayer who receives no compensation, agent and such person may
244 present testimony and other evidence. The property appraiser or
245 his or her authorized representatives may be represented by an
246 attorney in defending the property appraiser's assessment or
247 opposing an exemption and may present testimony and other
248 evidence. The property appraiser, each petitioner, and all
249 witnesses shall be required, upon the request of either party,
250 to testify under oath as administered by the chairperson of the
251 board. Hearings shall be conducted in the manner prescribed by
252 rules of the department, which rules shall include the right of
253 cross-examination of any witness.

254 Section 11. Paragraph (a) of subsection (4) and paragraph
255 (a) of subsection (5) of section 197.3632, Florida Statutes, is
256 amended to read:

257 197.3632 Uniform method for the levy, collection, and
258 enforcement of non-ad valorem assessments.—

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

263 1. The non-ad valorem assessment is levied for the first
264 time;

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

268 3. The local government's boundaries have changed, unless
269 all newly affected property owners have provided written consent
270 for such assessment to the local governing board; or

271 4. There is a change in the purpose for such assessment or



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272 in the use of the revenue generated by such assessment.

273 (5) (a) By September 15 of each year, or by September 25 in
274 any county as defined in s. 125.011(1), the chair of the local
275 governing board or his or her designee shall certify a non-ad
276 valorem assessment roll on compatible electronic medium to the
277 tax collector. The local government shall post the non-ad
278 valorem assessment for each parcel on the roll. The tax
279 collector shall not accept any such roll that is not certified
280 on compatible electronic medium and that does not contain the
281 posting of the non-ad valorem assessment for each parcel. It is
282 the responsibility of the local governing board that such roll
283 be free of errors and omissions. Alterations to such roll may be
284 made by the chair or his or her designee up to 10 days before
285 certification. If the tax collector discovers errors or
286 omissions on such roll, he or she may request the local
287 governing board to file a corrected roll or a correction of the
288 amount of any assessment.

289 Section 12. Effective June 30, 2016, notwithstanding the
290 expiration date in section 9 of chapter 2015-222, Laws of
291 Florida, and notwithstanding the amendment made by section 16 of
292 SB 1040, 2016 Regular Session, paragraph (e) of subsection (4)
293 of section 1011.62, Florida Statutes, as amended by section 7 of
294 chapter 2015-222, Laws of Florida, is reenacted and amended to
295 read:

296 1011.62 Funds for operation of schools.—If the annual
297 allocation from the Florida Education Finance Program to each
298 district for operation of schools is not determined in the
299 annual appropriations act or the substantive bill implementing
300 the annual appropriations act, it shall be determined as



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301 follows:

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

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

310 1. ~~There shall be~~ An additional millage ~~to be~~ known as the
311 Prior Period Funding Adjustment Millage shall be levied by a
312 school district if the prior period unrealized required local
313 effort funds are greater than zero. The Commissioner of
314 Education shall calculate the amount of the prior period
315 unrealized required local effort funds as specified in
316 subparagraph 2. and the millage required to generate that amount
317 as specified in this subparagraph. The Prior Period Funding
318 Adjustment Millage shall be the quotient of the prior period
319 unrealized required local effort funds divided by the current
320 year taxable value certified to the Commissioner of Education
321 pursuant to sub-subparagraph (a)1.a. This levy shall be in
322 addition to the required local effort millage certified pursuant
323 to this subsection. Such millage shall not affect the
324 calculation of the current year's required local effort, and the
325 funds generated by such levy shall not be included in the
326 district's Florida Education Finance Program allocation for that
327 fiscal year. For purposes of the millage to be included on the
328 Notice of Proposed Taxes, the Commissioner of Education shall
329 adjust the required local effort millage computed pursuant to



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330 paragraph (a) as adjusted by paragraph (b) for the current year
331 for any district that levies a Prior Period Funding Adjustment
332 Millage to include all Prior Period Funding Adjustment Millage.
333 For the purpose of this paragraph, ~~there shall be~~ a Prior Period
334 Funding Adjustment Millage shall be levied for each year
335 certified by the Department of Revenue pursuant to sub-
336 subparagraph (a)2.a. since the previous year certification and
337 for which the calculation in sub-subparagraph 2.b. is greater
338 than zero.

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

340 (I) "Prior year" means a year certified under sub-
341 subparagraph (a)2.a.

342 (II) "Preliminary taxable value" means:

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

346 (B) If the prior year is the 2008-2009 fiscal year or
347 earlier, the taxable value certified pursuant to the final
348 calculation as specified in former paragraph (b) as that
349 paragraph existed in the prior year.

350 (III) "Final taxable value" means the district's taxable
351 value as certified by the property appraiser pursuant to s.
352 193.122(2) or (3), if applicable. This is the certification that
353 reflects all final administrative actions of the value
354 adjustment board.

355 b. For purposes of this subsection and with respect to each
356 year certified pursuant to sub-subparagraph (a)2.a., if the
357 district's prior year preliminary taxable value is greater than
358 the district's prior year final taxable value, the prior period



359 unrealized required local effort funds are the difference
360 between the district's prior year preliminary taxable value and
361 the district's prior year final taxable value, multiplied by the
362 prior year district required local effort millage. If the
363 district's prior year preliminary taxable value is less than the
364 district's prior year final taxable value, the prior period
365 unrealized required local effort funds are zero.

366 c. ~~For the 2015-2016 fiscal year only,~~ If a district's
367 prior period unrealized required local effort funds and prior
368 period district required local effort millage cannot be
369 determined because such district's final taxable value has not
370 yet been certified pursuant to s. 193.122(2) or (3), ~~for the~~
371 ~~2015 tax levy,~~ the Prior Period Funding Adjustment Millage for
372 such fiscal year shall be levied, if not previously levied, ~~in~~
373 ~~2015~~ in an amount equal to 75 percent of such district's most
374 recent unrealized required local effort for which a Prior Period
375 Funding Adjustment Millage was determined as provided in this
376 section. Upon certification of the final taxable value in
377 accordance with s. 193.122(2) or (3) for a the 2012, 2013, or
378 2014 tax rolls for which a 75 percent Prior Period Funding
379 Adjustment Millage was levied in accordance with s. 193.122(2)
380 or (3), the next Prior Period Funding Adjustment Millage ~~levied~~
381 ~~in 2015 and 2016~~ shall be adjusted to include any shortfall or
382 surplus in the prior period unrealized required local effort
383 funds that would have been levied ~~in 2014 or 2015,~~ had the
384 district's final taxable value been certified pursuant to s.
385 193.122(2) or (3) ~~for the 2014 or 2015 tax levy.~~ If this
386 adjustment is made for a surplus, the reduction in prior period
387 millage may not exceed the prior period funding adjustment



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388 millage calculated pursuant to subparagraph 1. and sub-
389 subparagraphs a. and b., or pursuant to this sub-subparagraph,
390 whichever is applicable, and any additional reduction shall be
391 carried forward to the subsequent fiscal year.

392 Section 13. Except as otherwise expressly provided in this
393 act, this act shall take effect July 1, 2016.

394

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

396 And the title is amended as follows:

397 Delete lines 4 - 44

398 and insert:

399 by the act; amending s. 193.122, F.S.; specifying
400 deadlines for value adjustment boards to hear
401 petitions and issue the second tax roll certification;
402 providing applicability; amending s. 193.1554, F.S.;
403 requiring a property appraiser to provide a specified
404 notice to nonhomestead residential property owners who
405 were determined to not be entitled for a certain
406 property assessment limitation; providing a specified
407 timeframe for such property owners to pay taxes,
408 penalties, and interest; prohibiting the assessment of
409 a penalty or interest for property assessment
410 limitations granted as a result of a clerical mistake
411 or an omission by the property appraiser; amending s.
412 193.1555, F.S.; requiring a property appraiser to
413 provide a specified notice to certain residential and
414 nonresidential property owners who were determined to
415 not be entitled for a certain property assessment
416 limitation; providing a specified timeframe for such



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417 property owners to pay taxes, penalties, and interest;
418 prohibiting the assessment of a penalty or interest
419 for property assessment limitations granted as a
420 result of a clerical mistake or an omission by the
421 property appraiser; amending s. 194.011, F.S.;
422 specifying procedures for filing petitions to the
423 value adjustment board; amending s. 194.014, F.S.;
424 revising the entities authorized to determine under
425 certain circumstances that a petitioner owes ad
426 valorem taxes or is owed a refund of overpaid taxes;
427 revising the rate at which interest accrues on unpaid
428 and overpaid ad valorem taxes; defining the term "bank
429 prime loan rate"; amending s. 194.015, F.S.;
430 authorizing the school board and county commission to
431 audit certain expenses of the value adjustment board;
432 amending s. 194.032, F.S.; requiring a property
433 appraiser to notify a petitioner when a property
434 record card is available online; authorizing a
435 property appraiser to reschedule a hearing relating to
436 an assessment; requiring a petitioner or a property
437 appraiser to show good cause to reschedule such
438 hearing; defining the term "good cause"; requiring the
439 clerk to provide notice to a petitioner of a
440 rescheduled hearing within a certain time; amending s.
441 194.034, F.S.; revising the entities that may
442 represent a taxpayer before the value adjustment
443 board; amending s. 197.3632, F.S.; extending the dates
444 for certain counties to hold public hearings and
445 certify non-ad valorem assessment rolls; reenacting



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446 and amending s. 1011.62, F.S.; revising the time
447 period for requirements and calculations applicable to
448 the levy and adjustment of the Prior Period Funding
449 Adjustment Millage before and after certification of
450 the district's final taxable value; providing
451 effective dates.