

Amendment No. 2

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WITHDRAWN	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>	

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
 2 Representative Ingoglia offered the following:

**Amendment (with title amendment)**

5 Between lines 312 and 313, insert:

6 Section 1. Paragraph (d) of subsection (3) of section  
 7 194.011, Florida Statutes, is amended to read:

8 194.011 Assessment notice; objections to assessments.—

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

11 Notwithstanding s. 195.022, a county officer may not refuse to  
 12 accept a form provided by the department for this purpose if the  
 13 taxpayer chooses to use it. A petition to the value adjustment  
 14 board must be signed by the taxpayer or be accompanied at the  
 15 time of filing by the taxpayer's written authorization or power  
 16 of attorney, unless the person filing the petition is listed in

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17 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a  
18 petition with a value adjustment board without the taxpayer's  
19 signature or written authorization by certifying under penalty  
20 of perjury that he or she has authorization to file the petition  
21 on behalf of the taxpayer. If a taxpayer notifies the value  
22 adjustment board that a petition has been filed for the  
23 taxpayer's property without his or her consent, the value  
24 adjustment board may require the person filing the petition to  
25 provide written authorization from the taxpayer authorizing the  
26 person to proceed with the appeal before a hearing is held. If  
27 the value adjustment board finds that a person listed in s.  
28 194.034(1) (a) willfully and knowingly filed a petition that was  
29 not authorized by the taxpayer, the value adjustment board shall  
30 require such person to provide the taxpayer's written  
31 authorization for representation to the value adjustment board  
32 clerk before any petition filed by that person is heard, for 1  
33 year after imposition of such requirement by the value  
34 adjustment board. A power of attorney or written authorization  
35 is valid for 1 assessment year, and a new power of attorney or  
36 written authorization by the taxpayer is required for each  
37 subsequent assessment year. A petition shall also describe the  
38 property by parcel number and shall be filed as follows:

39 (d) The petition may be filed, as to valuation issues, at  
40 any time during the taxable year on or before the 25th day  
41 following the later of the mailing of notice by the property

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42 appraiser, the posting of notice on the property appraiser's  
43 website, or the e-mail notification of the posting of notice on  
44 the property appraiser's website as provided in subsection (1).  
45 With respect to an issue involving the denial of an exemption,  
46 an agricultural or high-water recharge classification  
47 application, an application for classification as historic  
48 property used for commercial or certain nonprofit purposes, or a  
49 deferral, the petition must be filed at any time during the  
50 taxable year on or before the 30th day following the mailing of  
51 the notice by the property appraiser under s. 193.461, s.  
52 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the  
53 tax collector under s. 197.2425.

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56 -----  
57 **T I T L E A M E N D M E N T**

58 Remove line 15 and insert:  
59 act; amending s. 194.011(3)(d); modifying the period for  
60 taxpayers to petition the value adjustment board when notices  
61 are posted on the property appraiser's website; providing an  
62 effective date.