

1 A bill to be entitled
2 An act relating to value adjustment boards; amending
3 s. 192.0105, F.S.; conforming provisions to changes
4 made by the act; amending s. 193.122, F.S.;
5 establishing deadlines for value adjustment boards to
6 complete final tax roll certifications; amending s.
7 194.011, F.S.; specifying procedures for filing
8 petitions to the value adjustment board; amending s.
9 194.014, F.S.; revising the interest rate upon which
10 unpaid and overpaid ad valorem taxes accrue; amending
11 s. 194.015, F.S.; authorizing the district school
12 board and district county commission to audit certain
13 expenses of the value adjustment board; amending s.
14 194.032, F.S.; requiring a property appraiser to
15 notify a petitioner when property record cards are
16 available online; requiring a petitioner to show good
17 cause to reschedule a hearing related to an
18 assessment; requiring county commissioners to address
19 issues concerning assessment rolls by a time certain;
20 amending s. 194.034, F.S.; revising the entities that
21 may represent a taxpayer before the value adjustment
22 board; creating s. 194.038, F.S.; requiring counties,
23 under certain circumstances, to notify the Department
24 of Revenue of petitions contesting tax assessments;
25 requiring the department to conduct reviews of value
26 adjustment board proceedings under certain

27 | circumstances; providing review procedures; requiring
28 | the department to publish review results; requiring
29 | notification to the Legislature of publication of
30 | review data and findings; requiring the department to
31 | find a value adjustment board to be in violation of
32 | the law if certain criteria are met; authorizing a
33 | property appraiser to file suit under certain
34 | circumstances; requiring the department to adopt
35 | rules; amending s. 195.002, F.S.; providing that the
36 | department has administrative review powers over value
37 | adjustment boards; providing an effective date.

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39 | Be It Enacted by the Legislature of the State of Florida:

40 |
41 | Section 1. Paragraph (f) of subsection (2) of section
42 | 192.0105, Florida Statutes, is amended to read:

43 | 192.0105 Taxpayer rights.—There is created a Florida
44 | Taxpayer's Bill of Rights for property taxes and assessments to
45 | guarantee that the rights, privacy, and property of the
46 | taxpayers of this state are adequately safeguarded and protected
47 | during tax levy, assessment, collection, and enforcement
48 | processes administered under the revenue laws of this state. The
49 | Taxpayer's Bill of Rights compiles, in one document, brief but
50 | comprehensive statements that summarize the rights and
51 | obligations of the property appraisers, tax collectors, clerks
52 | of the court, local governing boards, the Department of Revenue,

53 and taxpayers. Additional rights afforded to payors of taxes and
54 assessments imposed under the revenue laws of this state are
55 provided in s. 213.015. The rights afforded taxpayers to assure
56 that their privacy and property are safeguarded and protected
57 during tax levy, assessment, and collection are available only
58 insofar as they are implemented in other parts of the Florida
59 Statutes or rules of the Department of Revenue. The rights so
60 guaranteed to state taxpayers in the Florida Statutes and the
61 departmental rules include:

62 (2) THE RIGHT TO DUE PROCESS.—

63 (f) The right, in value adjustment board proceedings, to
64 have all evidence presented and considered at a public hearing
65 at the scheduled time, to be represented by a person specified
66 in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses
67 sworn and cross-examined, and to examine property appraisers or
68 evaluators employed by the board who present testimony (see ss.
69 194.034(1)(a) and (c) and (4), and 194.035(2)).

70 Section 2. Subsection (1) of section 193.122, Florida
71 Statutes, is amended to read:

72 193.122 Certificates of value adjustment board and
73 property appraiser; extensions on the assessment rolls.—

74 (1) The value adjustment board shall certify each
75 assessment roll upon order of the board of county commissioners
76 pursuant to s. 197.323, if applicable, and again after all
77 hearings required by s. 194.032 have been held. These
78 certificates shall be attached to each roll as required by the

79 Department of Revenue. The value adjustment board must complete
80 the certification and submit each final assessment roll to the
81 property appraiser by June 1 following the tax roll year.

82 Section 3. Subsection (3) of section 194.011, Florida
83 Statutes, is amended to read:

84 194.011 Assessment notice; objections to assessments.—

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

87 Notwithstanding s. 195.022, a county officer may not refuse to
88 accept a form provided by the department for this purpose if the
89 taxpayer chooses to use it. A petition to the value adjustment
90 board must be signed by the taxpayer or be accompanied by the
91 taxpayer's written authorization for representation by a person
92 specified in s. 194.034(1)(a). A written authorization is valid
93 for 1 tax year, and a new written authorization by the taxpayer
94 shall be required for each subsequent tax year. A petition shall
95 also describe the property by parcel number and shall be filed
96 as follows:

97 (a) The property appraiser shall have available and shall
98 distribute forms prescribed by the Department of Revenue on
99 which the petition shall be made. Such petition shall be sworn
100 to by the petitioner.

101 (b) The completed petition shall be filed with the clerk
102 of the value adjustment board of the county, who shall
103 acknowledge receipt thereof and promptly furnish a copy thereof
104 to the property appraiser.

105 (c) The petition shall state the approximate time
106 anticipated by the taxpayer to present and argue his or her
107 petition before the board.

108 (d) The petition may be filed, as to valuation issues, at
109 any time during the taxable year on or before the 25th day
110 following the mailing of notice by the property appraiser as
111 provided in subsection (1). With respect to an issue involving
112 the denial of an exemption, an agricultural or high-water
113 recharge classification application, an application for
114 classification as historic property used for commercial or
115 certain nonprofit purposes, or a deferral, the petition must be
116 filed at any time during the taxable year on or before the 30th
117 day following the mailing of the notice by the property
118 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
119 or s. 196.193 or notice by the tax collector under s. 197.2425.

120 (e) A condominium association, cooperative association, or
121 any homeowners' association as defined in s. 723.075, with
122 approval of its board of administration or directors, may file
123 with the value adjustment board a single joint petition on
124 behalf of any association members who own parcels of property
125 which the property appraiser determines are substantially
126 similar with respect to location, proximity to amenities, number
127 of rooms, living area, and condition. The condominium
128 association, cooperative association, or homeowners' association
129 as defined in s. 723.075 shall provide the unit owners with
130 notice of its intent to petition the value adjustment board and

131 shall provide at least 20 days for a unit owner to elect, in
 132 writing, that his or her unit not be included in the petition.

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

137 (g) The individual, agent, or legal entity that signs the
 138 petition becomes an agent of the taxpayer for the purpose of
 139 serving process to obtain personal jurisdiction over the
 140 taxpayer for the entire value adjustment board proceedings,
 141 including any appeals of a board decision by the property
 142 appraiser pursuant to s. 194.036.

143 Section 4. Subsection (2) of section 194.014, Florida
 144 Statutes, is amended to read:

145 194.014 Partial payment of ad valorem taxes; proceedings
 146 before value adjustment board.—

147 (2) If the value adjustment board determines that the
 148 petitioner owes ad valorem taxes in excess of the amount paid,
 149 the unpaid amount accrues interest at an annual percentage rate
 150 equal to the prime rate as published in the Wall Street Journal
 151 on July 1 of the tax roll ~~the rate of 12 percent per year,~~
 152 beginning on ~~from~~ the date the taxes became delinquent pursuant
 153 to s. 197.333 until the unpaid amount is paid. If the value
 154 adjustment board determines that a refund is due, the overpaid
 155 amount accrues interest at an annual percentage rate equal to
 156 the prime rate as published in the Wall Street Journal on July 1

157 of the tax roll ~~the rate of 12 percent per year,~~ beginning on
158 ~~from~~ the date the taxes became delinquent pursuant to s. 197.333
159 until a refund is paid. Interest does not accrue on amounts paid
160 in excess of 100 percent of the current taxes due as provided on
161 the tax notice issued pursuant to s. 197.322.

162 Section 5. Section 194.015, Florida Statutes, is amended
163 to read:

164 194.015 Value adjustment board.—There is hereby created a
165 value adjustment board for each county, which shall consist of
166 two members of the governing body of the county as elected from
167 the membership of the board of said governing body, one of whom
168 shall be elected chairperson, and one member of the school board
169 as elected from the membership of the school board, and two
170 citizen members, one of whom shall be appointed by the governing
171 body of the county and must own homestead property within the
172 county and one of whom must be appointed by the school board and
173 must own a business occupying commercial space located within
174 the school district. A citizen member may not be a member or an
175 employee of any taxing authority, and may not be a person who
176 represents property owners in any administrative or judicial
177 review of property taxes. The members of the board may be
178 temporarily replaced by other members of the respective boards
179 on appointment by their respective chairpersons. Any three
180 members shall constitute a quorum of the board, except that each
181 quorum must include at least one member of said governing board,
182 at least one member of the school board, and at least one

183 citizen member and no meeting of the board shall take place
184 unless a quorum is present. Members of the board may receive
185 such per diem compensation as is allowed by law for state
186 employees if both bodies elect to allow such compensation. The
187 clerk of the governing body of the county shall be the clerk of
188 the value adjustment board. The board shall appoint private
189 counsel who has practiced law for over 5 years and who shall
190 receive such compensation as may be established by the board.
191 The private counsel may not represent the property appraiser,
192 the tax collector, any taxing authority, or any property owner
193 in any administrative or judicial review of property taxes. No
194 meeting of the board shall take place unless counsel to the
195 board is present. Two-fifths of the expenses of the board shall
196 be borne by the district school board and three-fifths by the
197 district county commission. The district school board and
198 district county commission may audit the expenses related to the
199 value adjustment board process.

200 Section 6. Paragraph (a) of subsection (2) of section
201 194.032, Florida Statutes, is amended, and subsection (4) is
202 added to that section, to read:

203 194.032 Hearing purposes; timetable.—

204 (2) (a) The clerk of the governing body of the county shall
205 prepare a schedule of appearances before the board based on
206 petitions timely filed with him or her. The clerk shall notify
207 each petitioner of the scheduled time of his or her appearance
208 at least 25 calendar days before the day of the scheduled

209 appearance. The notice must indicate whether the petition has
210 been scheduled to be heard at a particular time or during a
211 block of time. If the petition has been scheduled to be heard
212 within a block of time, the beginning and ending of that block
213 of time must be indicated on the notice; however, as provided in
214 paragraph (b), a petitioner may not be required to wait for more
215 than a reasonable time, not to exceed 2 hours, after the
216 beginning of the block of time. If the petitioner checked the
217 appropriate box on the petition form to request a copy of the
218 property record card containing relevant information used in
219 computing the current assessment, the property appraiser must
220 provide the copy to the petitioner upon receipt of the petition
221 from the clerk regardless of whether the petitioner initiates
222 evidence exchange, unless the property record card is available
223 online from the property appraiser, in which case the property
224 appraiser must notify the petitioner that the property record
225 card is available online. Upon receipt of the notice, the
226 petitioner, for good cause, may reschedule the hearing a single
227 time by submitting to the clerk a written request to reschedule,
228 at least 5 calendar days before the day of the originally
229 scheduled hearing.

230 (4) Unless the board of county commissioners extends the
231 assessment roll as set forth in s. 197.323, the board must hear
232 all petitions, complaints, appeals, and disputes and must submit
233 the certified assessment roll as required under s. 193.122 to
234 the property appraiser by June 1 annually.

235 Section 7. Paragraph (a) of subsection (1) of section
 236 194.034, Florida Statutes, is amended to read:

237 194.034 Hearing procedures; rules.—

238 (1) (a) Petitioners before the board may be represented by
 239 a corporate representative of the taxpayer, an attorney, a
 240 licensed property appraiser, a licensed realtor, a certified
 241 public accountant, or a certified tax specialist retained by the
 242 taxpayer ~~an attorney or agent~~ and may present testimony and
 243 other evidence. The property appraiser or his or her authorized
 244 representatives may be represented by an attorney in defending
 245 the property appraiser's assessment or opposing an exemption and
 246 may present testimony and other evidence. The property
 247 appraiser, each petitioner, and all witnesses shall be required,
 248 upon the request of either party, to testify under oath as
 249 administered by the chairperson of the board. Hearings shall be
 250 conducted in the manner prescribed by rules of the department,
 251 which rules shall include the right of cross-examination of any
 252 witness.

253 Section 8. Section 194.038, Florida Statutes, is created
 254 to read:

255 194.038 Review of value adjustment board proceedings.—

256 (1) A county that receives 10,000 or more petitions
 257 objecting to assessments under s. 194.011 in any one tax year,
 258 must notify the department. After notification, the department
 259 may conduct a review of the value adjustment board proceedings
 260 as follows:

261 (a) The department shall determine whether the values
262 derived by the board comply with s. 193.011 and professionally
263 accepted appraisal practices. A verbatim copy of the proceedings
264 must be submitted to the department in the manner and form
265 prescribed by the department following the final tax roll
266 certification pursuant to s. 193.122.

267 (b) The department shall statistically sample petitions
268 heard by the value adjustment board requesting a change in the
269 assessment for each classification of property set forth in s.
270 194.037(2).

271 (c) The department shall adhere to all the standards to
272 which the value adjustment boards are required to adhere.

273 (d) The department and the value adjustment board shall
274 cooperate in conducting these reviews, and each shall make
275 available to the other all matters and records bearing on the
276 reviews. The value adjustment board must provide the data
277 requested by the department, including documentary evidence
278 presented during the proceedings and written decisions rendered.

279 (2) The department shall complete its review no later than
280 9 months after the department receives notification from the
281 county pursuant to subsection (1). The department shall publish
282 the results of each review on the department's website and shall
283 include the following with regard to every parcel for which a
284 petition was filed:

285 (a) The name of the owner.

286 (b) The address of the property.

287 (c) The identification number of the property as used by
288 the value adjustment board clerk, such as the parcel
289 identification number, strap number, alternate key number, or
290 other number.

291 (d) The name of the special magistrate who heard the
292 petition, if applicable.

293 (e) The initial just value derived by the property
294 appraiser.

295 (f) Any change made by the value adjustment board that
296 increased or decreased the just value of the parcel.

297 (3) Upon publication of the data and findings, the
298 department shall notify the committees of the Senate and of the
299 House of Representatives having oversight responsibility for
300 taxation, the appropriate value adjustment board, the property
301 appraiser, and the county commission chair or corresponding
302 official under a consolidated charter. Copies of the data and
303 findings shall be provided upon request.

304 (4) The department shall find the value adjustment board
305 to be in continuous violation of the intent of the law if the
306 department, in its review, determines that less than 90 percent
307 of the petitions randomly sampled comply with the criteria in s.
308 193.011 and professionally accepted appraisal practices. A
309 property appraiser may file suit in circuit court against the
310 value adjustment board pursuant to s. 194.036(1)(c).

311 (5) The department shall adopt rules to administer this
312 section.

313 Section 9. Subsection (1) of section 195.002, Florida
 314 Statutes, is amended to read:

315 195.002 Supervision by Department of Revenue.—

316 (1) The Department of Revenue shall have general
 317 supervision of:

318 (a) The assessment and valuation of property so that all
 319 property will be placed on the tax rolls and shall be valued
 320 according to its just valuation, as required by the
 321 constitution.

322 (b) Administrative review of value adjustment boards.

323 (c) ~~It shall also have supervision over~~ Tax collection and
 324 all other aspects of the administration of such taxes.

325
 326 The supervision of the department shall consist primarily of
 327 aiding and assisting county officers and value adjustment boards
 328 in the assessing, reviewing, and collection functions, with
 329 particular emphasis on the more technical aspects. In this
 330 regard, the department shall conduct schools to upgrade
 331 assessment skills of both state and local assessment personnel.

332 Section 10. This act shall take effect July 1, 2015.