



524472

LEGISLATIVE ACTION

Senate

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House

Senator Garcia moved the following:

1 **Senate Amendment to Amendment (526842) (with title**
2 **amendment)**

3
4 Between lines 5 and 6

5 insert:

6 Section 1. Paragraphs (a), (f), and (g) of subsection (3)
7 and paragraph (b) of subsection (4) of section 194.011, Florida
8 Statutes, are amended to read:

9 194.011 Assessment notice; objections to assessments.—

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



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12 Notwithstanding s. 195.022, a county officer may not refuse to
13 accept a form provided by the department for this purpose if the
14 taxpayer chooses to use it. A petition to the value adjustment
15 board for a taxpayer represented by an attorney or agent must be
16 accompanied by the taxpayer's written authorization for such
17 representation if the petition is not otherwise signed by the
18 taxpayer. A petition to the value adjustment board shall
19 describe the property by parcel number and shall be filed as
20 follows:

21 (a) The clerk of the value adjustment board and the
22 property appraiser shall have available and shall distribute
23 forms prescribed by the Department of Revenue on which the
24 petition shall be made. Such petition shall be sworn to by the
25 petitioner.

26 (b) The completed petition shall be filed with the clerk of
27 the value adjustment board of the county, who shall acknowledge
28 receipt thereof and promptly furnish a copy thereof to the
29 property appraiser.

30 (c) The petition shall state the approximate time
31 anticipated by the taxpayer to present and argue his or her
32 petition before the board.

33 (d) The petition may be filed, as to valuation issues, at
34 any time during the taxable year on or before the 25th day
35 following the mailing of notice by the property appraiser as
36 provided in subsection (1). With respect to an issue involving
37 the denial of an exemption, an agricultural or high-water
38 recharge classification application, an application for
39 classification as historic property used for commercial or
40 certain nonprofit purposes, or a deferral, the petition must be



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41 filed at any time during the taxable year on or before the 30th
42 day following the mailing of the notice by the property
43 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
44 or s. 196.193 or notice by the tax collector under s. 197.2425.

45 (e) A condominium association, cooperative association, or
46 any homeowners' association as defined in s. 723.075, with
47 approval of its board of administration or directors, may file
48 with the value adjustment board a single joint petition on
49 behalf of any association members who own parcels of property
50 which the property appraiser determines are substantially
51 similar with respect to location, proximity to amenities, number
52 of rooms, living area, and condition. The condominium
53 association, cooperative association, or homeowners' association
54 as defined in s. 723.075 shall provide the unit owners with
55 notice of its intent to petition the value adjustment board and
56 shall provide at least 20 days for a unit owner to elect, in
57 writing, that his or her unit not be included in the petition.

58 (f) An owner of contiguous, undeveloped parcels, or an
59 owner of multiple items of tangible personal property, may file
60 with the value adjustment board a single joint petition if the
61 property appraiser determines such parcels or items of tangible
62 personal property to be ~~are~~ substantially similar in nature.

63 (g) An ~~the~~ individual, agent, or legal entity may become
64 ~~that signs the petition becomes~~ an agent of the taxpayer for the
65 purpose of serving process to obtain personal jurisdiction over
66 the taxpayer for all ~~the entire~~ value adjustment board
67 proceedings, including any appeals of a board decision by the
68 property appraiser pursuant to s. 194.036, if the taxpayer
69 provides written authorization to the individual, agent, or



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70 legal entity.

71 (4)

72 (b) No later than 7 days before the hearing, if the
73 petitioner has provided the information required under paragraph
74 (a), and if requested in writing by the petitioner, the property
75 appraiser shall provide to the petitioner a list of evidence to
76 be presented at the hearing, together with copies of all
77 documentation to be considered by the value adjustment board and
78 a summary of evidence to be presented by witnesses. The evidence
79 list must contain the property appraiser's property record card
80 ~~if provided by the clerk~~. Failure of the property appraiser to
81 timely comply with the requirements of this paragraph shall
82 result in a rescheduling of the hearing.

83 Section 2. Subsection (2) of section 194.032, Florida
84 Statutes, is amended to read:

85 194.032 Hearing purposes; timetable.—

86 (2) (a) The clerk of the governing body of the county shall
87 prepare a schedule of appearances before the board based on
88 petitions timely filed with him or her. The clerk shall notify
89 each petitioner of the scheduled time of his or her appearance
90 at least 25 calendar days before the day of the scheduled
91 appearance. The notice must indicate whether the petition has
92 been scheduled to be heard at a particular time or during a
93 block of time. If the petition has been scheduled to be heard
94 within a block of time, the beginning and ending of that block
95 of time must be indicated on the notice; ~~however, as provided in~~
96 ~~paragraph (b), a petitioner may not be required to wait for more~~
97 ~~than a reasonable time, not to exceed 2 hours, after the~~
98 ~~beginning of the block of time~~. If the petitioner checked the



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99 appropriate box on the petition form to request a copy of the
100 property record card containing relevant information used in
101 computing the current assessment, the property appraiser must
102 provide the copy to the petitioner upon receipt of the petition
103 from the clerk regardless of whether the petitioner initiates
104 evidence exchange, unless the property record card is available
105 online from the property appraiser.

106 (b) Upon receipt of the notice indicating the scheduled
107 time of his or her hearing, the petitioner may reschedule the
108 hearing a single time with or without cause by submitting to the
109 clerk a written request to the clerk to reschedule, at least 5
110 calendar days before the day of the originally scheduled
111 hearing. A second request by the petitioner to reschedule the
112 hearing may not be granted absent a showing of good cause. Such
113 a request shall be submitted to the clerk and shall include
114 evidence supporting the good cause. The clerk shall forward the
115 request to the board or the board's designee, which may be the
116 clerk, private counsel to the board, or a special magistrate. If
117 the board or the board's designee determines that good cause
118 does not exist to reschedule the hearing, the request shall be
119 denied and the board may proceed with the hearing as scheduled.
120 If the board or the board's designee determines that good cause
121 exists to reschedule the hearing, the request shall be granted.
122 In no event shall a hearing be rescheduled more than twice at
123 the request of the petitioner.

124 (c) ~~(b)~~ A petitioner may not be required to wait for more
125 than a reasonable time, not to exceed 2 hours, after the
126 scheduled time for the hearing to commence. If the hearing is
127 not commenced within 2 hours after the scheduled time that time,



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128 the petitioner may inform the clerk ~~chairperson of the meeting~~
129 that he or she intends to leave. If the petitioner leaves, the
130 clerk shall reschedule the hearing, and the rescheduling is not
131 considered to be a request to reschedule as provided in
132 paragraph (b) ~~(a)~~.

133 (d) ~~(e)~~ Failure on three occasions with respect to any single tax
134 year to convene at the scheduled time of meetings of the board
135 is grounds for removal from office by the Governor for neglect
136 of duties.

137
138 ===== T I T L E A M E N D M E N T =====

139 And the title is amended as follows:

140 Delete line 2

141 and insert:

142 An act relating to taxation; amending s. 194.011,
143 F.S.; requiring a petition to a value adjustment board
144 for a taxpayer represented by an attorney or agent to
145 be accompanied by the taxpayer's written authorization
146 for such representation under certain circumstances;
147 requiring the clerk of the value adjustment board to
148 have available and distribute specified forms;
149 authorizing the owner of multiple items of tangible
150 personal property to file a joint petition with the
151 value adjustment board under certain circumstances;
152 requiring the property appraiser to include the
153 property record card in an evidence list for a value
154 adjustment board hearing under certain circumstances;
155 authorizing an individual, agent, or legal entity that
156 obtains written authorization to become an agent of



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157 the taxpayer for the purpose of obtaining personal
158 jurisdiction over the taxpayer for value adjustment
159 board proceedings; amending s. 194.032, F.S.; revising
160 the procedure and requirements for a petitioner to
161 reschedule a hearing; amending s. 202.11, F.S.;