AGENDA

1. Opening Remarks and Introductions.

2. Appointment of VAB Counsel.
   a. Approval of 2014 Contract for VAB Counsel.
   b. Approval of VAB Counsel Verification form.
   c. VAB Counsel to Provide Overview of Process

3. Approval of Minutes of Meeting of February 25, 2014.

4. Appointment of Special Magistrates (Attorneys).

5. Appointment of Special Magistrates (Appraisers).


7. Links to DOR Rules and Florida Statutes for the VAB Process

8. Confirmation of Board Policies:
   a. Filing fee of $15.00.
   b. Process for handling duplicate petitions.
   c. Process for handling late filed petitions and good cause determinations.
   d. Process for holding telephonic hearings.
   e. Compensation for Special Magistrates.
   f. Deadlines for recommendations and approval of Special Magistrate Acknowledgement Form.
   g. Approval of Petitioner Information Sheet.


10. Authorization to Hire Temporary Help

11. Future Meeting

12. Results and Response to 2011 VAB Audit

13. VAB Statistics for Previous 3 Years

Agenda Item No. 1

Opening Remarks and Introductions.

DOR Rule 12D-9.013(1)(a) requires that the members of the Value Adjustment Board be introduced and confirm their contact information for the record.

DOR Rule 12D-9.013(1)(b) requires that the Clerk to the Value Adjustment Board or his designee be introduced and that contact information be provided.
Agenda Item No. 2a

Approval of 2014 Contract for VAB Counsel

DOR Rule 12D-9.013(1)(c) requires the appointment of the private VAB legal counsel.

Draft 2014 VAB Counsel’s contract for Stephen G. Watts, PA.
CONTRACT FOR LEGAL SERVICES

THIS AGREEMENT, made and entered into this _____ day of _______________, 2014, by and between the VALUE ADJUSTMENT BOARD OF PINELLAS COUNTY, FLORIDA, hereinafter referred to as "VAB", and the law firm of STEPHEN G. WATTS, P.A., hereinafter referred to as the "SPECIAL COUNSEL."

WITNESSETH:

WHEREAS, the VAB has determined that it has a need for legal assistance of SPECIAL COUNSEL; and

WHEREAS, SPECIAL COUNSEL has agreed to provide such legal services; and

WHEREAS, SPECIAL COUNSEL represents that it is capable of providing in an able and competent manner those services described below; and

WHEREAS, the VAB desires to engage SPECIAL COUNSEL for such legal services on the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the above mutual covenants contained herein, the parties agree as follows:

1. Services to be performed

The SPECIAL COUNSEL hereby agrees to represent the VAB in all matters coming before the VAB during its 2014 term, including any litigation arising out of its official duties, and agrees to attend all regularly scheduled meetings of the VAB.

SPECIAL COUNSEL agrees to take all steps necessary to represent the VAB in conjunction with the above-described matter.

SPECIAL COUNSEL agrees to consult with and advise Special Magistrates appointed by the VAB on such occasions and as the need should arise during the course of hearings held before said Special Magistrates.
In addition to the other duties specified in the contract for the representation of the VAB and its Special Magistrates, SPECIAL COUNSEL further agrees to provide training to the Special Magistrates to be held on a date to be determined and such further dates as may be necessary.

2. **Date of Agreement**

Services performed pursuant to this Agreement shall commence on the date of execution of this Agreement. This Agreement may be amended by mutual agreement of the parties, in writing. The VAB or SPECIAL COUNSEL may terminate this Agreement at any time upon written notice to the other party.

3. **Compensation**

As compensation for the SPECIAL COUNSEL providing services to the VAB as described herein, the VAB shall pay the SPECIAL COUNSEL as follows:

   a) $185.00 per hour for billed time of attorney STEPHEN G. WATTS who is the attorney expected to perform this Contract for Legal Services with the exception that litigation services will be billed at a rate of $260.00 per hour.

   b) Reasonable out-of-pocket costs and expenses for such items as photocopying, delivery charges, long distance telephone charges, filing fees, and other similar items incurred as a result of the Agreement. Reimbursement for a cost or expense of $100.00 or more shall be supported by the actual paid invoice, whereas costs and expenses of less than $100.00 shall be itemized and detailed as to the amount.

   c) Out of County travel and per diem reimbursements shall be in accordance with Chapter 112 of the Florida Statutes.

4. **Invoices**

   a) All sums paid to the SPECIAL COUNSEL shall, in each case, be subject to the receipt by the VAB of a detailed statement of services rendered from the
SPECIAL COUNSEL, including sufficient documentation to enable the VAB to properly perform its audit responsibilities for the use of public funds, and certification that it has performed said services in conformance with this Agreement and it is entitled to receive the amount specified herein. Invoices shall be submitted in such a manner as will permit their inspection pursuant to Chapter 119 of the Florida Statutes.

b) SPECIAL COUNSEL shall submit such invoices to the VAB on a monthly basis and said invoice billings shall be itemized as to dates, hourly rates and amounts.

5. Assignment

SPECIAL COUNSEL shall neither assign the responsibility of this Agreement to another party nor subcontract for any of the work not previously referenced as part of this Agreement without prior written approval of the VAB.

6. Conformity to Law

a) SPECIAL COUNSEL shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder.

b) The laws of the State of Florida shall govern this Agreement.

7. Waiver/Severability

The waiver of either party of a breach or violation of any provision of this Agreement shall not operate as or be construed to be a waiver of any subsequent breach hereof. If any provision or any portion thereof contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement or portion thereof shall be deemed severable, shall not be affected and shall remain in full force and effect.
IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

VALUE ADJUSTMENT BOARD OF PINELLAS COUNTY

By: __________________________
    Chairman

By: __________________________
    Stephen G. Watts

KEN BURKE, Clerk of the Circuit Court

By: __________________________

APPROVED AS TO FORM
OFFICE OF THE COUNTY ATTORNEY

By: __________________________
    Senior Assistant County Attorney
Agenda Item No. 2b

Approval of VAB Counsel Verification form

DOR Rule 12D-9.014 (1) requires that the VAB Counsel verify that all requirements in Chapter 194, F.S. and the departmental rules were met before any scheduled hearings are held. The attached form takes the requirements directly from Rule 12D-9.9014. Approval is requested of the attached form which will be executed by the VAB Counsel prior to the commencement of hearings.
VALUE ADJUSTMENT BOARD COUNSEL VERIFICATION

I, Stephen G. Watts, as counsel to the Pinellas County Value Adjustment Board, do hereby verify that the following requirements in Chapter 194, F.S., and Department of Revenue Rule 12D-9.014 have been met:

1. The composition of the Value Adjustment Board is as provided by law.
2. Board legal counsel has been appointed as provided by law.
3. Board legal counsel meets the requirements of Section 194.9015, F.S.
4. No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board.
5. The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law.
6. The Department of Revenue’s uniform value adjustment board procedures, consisting of Chapter 12D-9, were made available at the organizational meeting and copies were provided to Special Magistrates and board members.
7. The Department of Revenue’s uniform policies and procedures manual is available on the existing website of the Pinellas County Clerk of the Circuit Court and Comptroller.
8. The qualifications of the Special Magistrates were verified, including that Special Magistrates received the Department of Revenue’s training, and that Special Magistrates with less than five years of required experience successfully completed the department’s training including any updated modules and an examination, and were certified.
9. The selection of Special Magistrates was based solely on proper experience and qualifications and neither the Property Appraiser nor any petitioners influenced the selection of Special Magistrates.
10. All procedures and forms of the board or Special Magistrate are in compliance with Chapter 194, F.S. and Department of Revenue’s Chapter 12D-9.
11. Notice has been given to the chief executive of each municipality as provided in Section 193.116, F.S.

Signed this ___ day of ______________, 2014

_____________________________________
Stephen G. Watts, Esq.
Agenda Item No. 2c

**VAB Counsel to Provide Overview of Process**

DOR Rule 12D-9.013(1)(i) requires the VAB Counsel to provide an overview of the VAB process. The attached DOR brochure, “Petitions to the Value Adjustment Board”, encompasses a general overview of the VAB process.
PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board provides an independent forum for property owners to appeal their property value or denial of an exemption, classification or tax deferral.

Value Adjustment Boards

Each county has a value adjustment board (VAB). The VAB has five members: two from the county's board of commissioners; one from the county's school board; and two citizens.

Many counties use special magistrates to conduct hearings and recommend decisions to the VAB. The VAB makes all final decisions. Special magistrates are qualified to review property valuation and denials of exemptions, classifications and deferrals.

Before You File a Petition

If you disagree with the:
- assessment of your property's value,
- denial of an exemption or classification, or
- denial of a tax deferral, or
- portability decision
request an informal conference with your property appraiser, and file an appeal to your VAB. You can do either or both at the same time. Most property appraisers have websites where you can search for records on your property or you can contact or visit their office.

In hearings before a VAB you may represent yourself, seek assistance from a family member or a friend, or have an attorney or agent represent you.

If an agent who is someone other than a licensed professional represents you, you must sign the petition or provide written authorization for your agent.

Florida law sets the deadlines for filing a petition. These deadlines do not change, even if you choose to discuss the issue with your appraiser. The VAB may charge up to $15 for filing a petition.

When to File Your Petition

**Assessment Appeal:** Within 25 days after the property appraiser mails your Notice of Proposed Property Taxes (TRIM notice), usually in mid-August.

**Exemption or Classification Appeal:** Within 30 days after the property appraiser mails the denial notice. The property appraiser must mail all denial notices by July 1.

**Tax Deferral Appeal:** Within 30 days after the tax collector mails the denial notice.

**Portability Appeal:** Within 25 days after the property appraiser mails your TRIM notice.

How to File Your Petition

You must file the completed petition with the VAB clerk (clerk) within the timeframes listed below and pay the filing fee, if any. If your petition is complete, the clerk will acknowledge receiving the petition and send a copy of the petition to the property appraiser.

The petition form and all other VAB forms are available on the Department's website: [http://dor.myflorida.com/dor/property/vab/](http://dor.myflorida.com/dor/property/vab/)

Petition forms are also available from the property appraiser or clerk in your county.

Contact the clerk for more information.

**VAB Hearing Deadlines**

<table>
<thead>
<tr>
<th>Days Before the Hearing</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>VAB notifies taxpayer of hearing time.</td>
</tr>
<tr>
<td>15</td>
<td>Taxpayer gives evidence to appraiser. <em>See exchange of evidence section.</em></td>
</tr>
<tr>
<td>7</td>
<td>Appraiser gives evidence to taxpayer.</td>
</tr>
<tr>
<td>5</td>
<td>Taxpayer notifies VAB, if rescheduling.</td>
</tr>
</tbody>
</table>

Paying Your Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. These payment requirements are summarized below.

For petitions on the value, including portability, the required payment must include:
- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under section 197.162, Florida Statutes.

For petitions on the denial of an exemption or classification, or based on an argument that the property was not substantially complete on January 1, the required payment must include:
- All of the non-ad valorem assessments, and
- The amount of the tax that the taxpayer admits in good faith to owe,
- Less applicable discounts under section 197.162, Florida Statutes.
After You File Your Petition

You will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date. You can reschedule your hearing once without providing a reason. To reschedule, send a written request to the clerk at least 5 calendar days before your scheduled hearing.

Exchange of Evidence

At least 15 days before your hearing, you must give the property appraiser a list and a summary of evidence with copies of documentation that you will present at the hearing.

If you want the property appraiser to give you a list and a summary of the evidence and copies of documentation that he or she will present at the hearing, you must ask in writing. The property appraiser must provide the information to you at least 7 days before the hearing. If the property appraiser does not provide it, you can ask the clerk to reschedule the hearing to a later date.

You may still be able to present evidence and the VAB or special magistrate may accept your evidence even if you did not provide it earlier. Also, if you can show good cause to the clerk why you couldn’t provide the information within the 15 day timeframe but the property appraiser is unwilling to agree to a shorter time for review, the clerk can reschedule the hearing to allow time for the evidence exchange.

If the property appraiser asked you in writing for specific evidence that you had but refused to provide, you cannot use the evidence during the hearing.

The Department of Revenue’s website has more information about the Value Adjustment Board and contact information for county officials.

http://dor.myflorida.com/dor/property/vab/

At the Hearing

You and the property appraiser will have an opportunity to present evidence. The hearing schedule should be followed as closely as possible to ensure that each party will be heard.

You or the property appraiser may ask that all witnesses be sworn in at the time of your hearing.

If your hearing has not started within 2 hours after it was scheduled, you are not required to wait. Tell the chairperson that you are leaving and the clerk will reschedule your hearing.

After the Hearing

If a special magistrate heard your petition, the magistrate will provide a written recommendation to the clerk. The clerk will send copies to the property appraiser and you.

The clerk will notify you of the date, time, and place the VAB will meet to make a final decision. All meetings of the VAB are open to the public.

The clerk will notify you in writing of the VAB’s final decision. The decision notice will explain whether any changes were made. It will list the information that was considered, as well as the legal basis for the decision.

The VAB must issue all final decisions within 20 calendar days of the last day the VAB was in session.

You may file a lawsuit in circuit court if you do not agree with the decision of the VAB.

Property tax rates

Local Taxing Authorities

Taxing authorities set property tax rates. They may include a city, county, school board, or water management or other special district. They hold advertised public hearings and invite the public to comment on the proposed tax rate.

Deferral of tax payments

County Tax Collector

This office sends tax bills, collects payments, approves deferrals, and sells tax certificates on properties with delinquent taxes. They answer questions about payment options and deferrals.

Property value or exemptions

County Property Appraiser

Property appraisers establish the value of your property each year as of January 1st. They review and apply exemptions, assessment limitations, and classifications that may reduce your property’s taxable value.

Appeals

County Value Adjustment Board (VAB)

The VAB hears appeals regarding exemptions, classifications, property assessments, tax deferrals, and homestead portability.
Agenda Item No. 3

Approval of Minutes of Meeting of **February 25, 2014**
The Pinellas County Value Adjustment Board (VAB) met in the County Commission Conference Room, 315 Court Street, Clearwater, Florida, at 1:13 P.M. on this date with the following members present:
Norm Roche, County Commissioner, Chairman
Kenneth T. Welch, County Commissioner
Carol Cook, School Board Member
Michael A. J. Bindman, Citizen Appointee (School Board)
Robert P. Symanski, Citizen Appointee (Board of County Commissioners)

Also Present
Claretha N. Harris, Chief Deputy Director, Finance
Frederick L. Dean, Director, Finance
Stephen G. Watts, Esquire, VAB Counsel
Norman Loy, Manager, Board Records
Kevin Hayes, Property Appraiser’s Office
Mark Sawyer, Property Appraiser’s Office
Trudy Futch, Deputy Clerk, Board Reporter
Helen Groves, Deputy Clerk, Senior Board Reporter

AGENDA

Item No. 1 Meeting Called to Order.
Item No. 2 Select the Chairman for the 2014 VAB Cycle.
Item No. 3 Citizens Who Wish to Comment on the VAB Process.
Item No. 4 Approval of the Minutes of the October 8, 2013 Meeting.
Item No. 5 Final Action on Recommendations of Special Magistrates.
Item No. 6 Final Certification of the 2013 Tax Rolls.
Item No. 7 Selection of Date to Hold Organization Meeting for 2014 VAB Cycle.
Item No. 8 Senate Bill 568 Introduced for 2014 Legislative Session.
Item No. 9 Adjournment.
MEETING CALLED TO ORDER

Chairman Roche called the meeting to order at 1:13 P.M.

COMMISSIONER ROCHE SELECTED AS CHAIRMAN FOR 2014

Commissioner Welch moved, seconded by Mr. Symanski and carried, that Commissioner Roche serve as Chairman for the 2014 VAB cycle.

CITIZENS TO BE HEARD

In response to the Chairman’s call for citizens wishing to be heard, Terry W. Bryan, St. Petersburg, appeared and indicated that he had missed the deadline for filing for Homestead Exemption and had also missed his hearings. He discussed the extenuating circumstances, and stated that the Special Magistrate had ruled against him; whereupon, he requested that the Board reconsider the recommendation of the Special Magistrate.

Attorney Watts indicated that the Board is guided by statutes and rules; and that Mr. Bryan had not shown sufficient legal reason for the Board to overturn the legal finding of the Special Magistrate; whereupon, he ascertained that Mr. Bryan had filed for Homestead Exemption for 2014, and assured him that he would receive the exemption this year.

In response to query by Mr. Symanski, Attorney Watts indicated that Mr. Bryan could appeal the ruling in Circuit Court, but there would be a $450 filing fee; whereupon, Mr. Loy agreed to provide Chairman Roche with Mr. Bryan’s address for follow-up purposes.

MINUTES OF THE VAB MEETING HELD OCTOBER 8, 2013 – APPROVED

Upon motion by School Board Member Cook, seconded by Mr. Symanski and carried, the minutes of the meeting of October 8, 2013 were approved.
FINAL RECOMMENDATIONS OF SPECIAL MAGISTRATES – APPROVED

Mr. Loy indicated that approximately 1,460 petitions were filed, and 640 hearings were held, noting that the others were either withdrawn or an agreement was reached with the Property Appraiser’s Office; and that all recommendations from the Special Magistrates have been received and are awaiting Board approval. In response to queries by Chairman Roche and Commissioner Welch, Mr. Loy explained that detailed worksheets are contained in the AXIA software program, and discussion ensued; whereupon, School Board Member Cook moved, seconded by Commissioner Welch and carried, that the final recommendations of the Special Magistrates be approved.

FINAL CERTIFICATION OF 2013 TAX ROLLS – APPROVED

Chairman Roche presented copies of the certification to the members, noting that the losses in both Tangibles and Real Property will be shown in parenthesis for clarification; whereupon, Mr. Bindman moved, seconded by Commissioner Welch and carried, that the final certification of the 2013 tax rolls be approved.

2014 ORGANIZATIONAL MEETING TO BE HELD JULY 15

At the suggestion of Chairman Roche and Mr. Loy, the members agreed to hold the Organizational Meeting on July 15, 2014; and following discussion, Mr. Loy agreed to verify the time of the meeting and follow up with the members.

SENATE BILL 568 FOR 2014 LEGISLATIVE SESSION

At the request of the Chairman, Attorney Watts discussed Florida Senate Bill 568 filed by Joseph Abruzzo, and related that the bill, if enacted, would replace the private counsel with a Presiding Magistrate appointed by the Department of Revenue (DOR), and the Presiding Magistrate would in turn appoint the Special Magistrates; whereupon, Chairman Roche suggested that passage of the bill would impact local control. During discussion, Mr. Loy pointed out that there is not as yet a companion House bill; Commissioner Welch stated that Pinellas County is not the target of the bill, but it is not uncommon for the legislators to use a broad-brush approach to correct problems unique to a particular area; Mr. Dean pointed out that the DOR could set the salary of the Special Magistrates; and Mr. Bindman stated that a VAB attorney could be appointed who does not live in Pinellas County, who could then appoint Special Magistrates not familiar with the local real estate market.

Thereupon, Commissioner Welch moved, seconded by Mr. Bindman and carried unanimously, that the VAB send a letter to the Pinellas County Delegation expressing the concerns of the Board and asking it to monitor the bill. School Board Member Cook suggested that the term “local authority” be used, as it seems to be better received than “local control”; and at the request
of the Chairman, Mr. Loy agreed to coordinate the letter with the stakeholders who would be impacted by the bill, and Attorney Watts agreed to review the letter before it is sent to the Delegation.

MISCELLANEOUS

Commissioner Welch confirmed that he will be permanently replacing Commissioner Morroni on the Board.

Mr. Hayes commented that for planning purposes for the next VAB cycle, the Property Appraiser is projecting tax increases, which could impact the number of petitions filed.

ADJOURNMENT

At this time, 1:40 P.M., Commissioner Welch moved, seconded by Mr. Bindman and carried, that the meeting be adjourned.

__________________________________
Chairman
Agenda Item No. 4

Appointment of Special Magistrates (Attorneys)

DOR Rule 12D-9.014 (1) (d) requires that the VAB appoint special magistrates.

We believe that a minimum of 3-6 attorneys will be needed. The attorneys on the attached list are being recommended for appointment as Special Magistrates for exemptions. All appointments are subject to attendance at the Special Magistrate Orientation.
2014 VALUE ADJUSTMENT BOARD

Attorneys Who Previously Served

Gruskin, David  
2719 First Avenue North  
St. Petersburg, FL 33713

Olson, Stewart  
100 Fareham Place  
St. Petersburg, FL 33701

Parwani, Rinky S.  
9905 Alhambra Avenue  
Tampa, FL 33619

Rutland, Lori L.  
4194 14th Way Northeast  
St. Petersburg, FL 33703

Samaha, Charles M.  
P.O. Box 450  
St. Petersburg, FL 33731

Lazzara, Belinda  
757 Arlington Ave North  
St. Petersburg, FL 33701
Additional Attorney Applicants

Buenaventura, Barrie
2701 North Rocky Point, Suite 900
Tampa, FL 33607

Vincenti, Leonard M.
PO Box 478
Ozona, FL 34660
Agenda Item No. 5

Appointment of Special Magistrates (Appraisers)

DOR Rule 12D-9.014 (1) (d) requires that the VAB appoint special magistrates.

We believe that a minimum of 12 appraisers will be needed. The appraisers on the attached list are being recommended for appointment as Special Magistrates for value petitions. All appointments are subject to attendance at the Special Magistrate Orientation.
<table>
<thead>
<tr>
<th>Appraiser Name</th>
<th>Address 1</th>
<th>City, State, Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson, W. Mark</td>
<td>1100 16th Street North</td>
<td>St. Petersburg, FL 33705</td>
</tr>
<tr>
<td>Atkinson, William W.</td>
<td>2528 N.E. Coachman Road</td>
<td>Clearwater, FL 33765</td>
</tr>
<tr>
<td>Babcock, Robert</td>
<td>1010 Executive Center Drive, Suite 132</td>
<td>Orlando, FL 32803</td>
</tr>
<tr>
<td>Behm, Jim</td>
<td>408 Ololu Drive</td>
<td>Winter Park, FL 32789</td>
</tr>
<tr>
<td>Davis, Richard A.</td>
<td>540 55th Avenue NE</td>
<td>St. Petersburg, FL 33703</td>
</tr>
<tr>
<td>DeLeon, Timothy H.</td>
<td>740 Del Oro Drive</td>
<td>Safety Harbor, FL 34695</td>
</tr>
<tr>
<td>Geurin, Shawn</td>
<td>P.O. Box 1011</td>
<td>Safety Harbor, FL 34695</td>
</tr>
<tr>
<td>Golicz, Lawrence J.</td>
<td>5738 W. Hunters Ridge Circle</td>
<td>Lecanto, FL 34461</td>
</tr>
<tr>
<td>Harris, Richard L.</td>
<td>2625 McCormick Drive, Suite 101</td>
<td>Clearwater, FL 33759</td>
</tr>
<tr>
<td>Hearn, Joy</td>
<td>136 Satinwood Lane</td>
<td>Palm Beach Gardens, FL 33410</td>
</tr>
<tr>
<td>Holman, Carolyn Melby</td>
<td>3208 W. Fountain Boulevard</td>
<td>Tampa, FL 33609</td>
</tr>
<tr>
<td>Nystrom, Steven</td>
<td>5044 Cypress Trace Drive</td>
<td>Tampa, FL 33624</td>
</tr>
<tr>
<td>Porcaro, Steven A.</td>
<td>5059 Kernwood Court</td>
<td>Palm Harbor, FL 34685</td>
</tr>
<tr>
<td>Robinson, John</td>
<td>204 S. Dillard Street</td>
<td>Winter Garden, FL 34787</td>
</tr>
<tr>
<td>Smith, Camille</td>
<td>1010 Executive Center Drive, Suite 132</td>
<td>Orlando, FL 32803</td>
</tr>
<tr>
<td>Sulte, Robert P.</td>
<td>551 9th Street North</td>
<td>St. Petersburg, FL 33701</td>
</tr>
<tr>
<td>Taaffe, Don R</td>
<td>5045 38th Avenue North</td>
<td>St. Petersburg, FL 33710</td>
</tr>
<tr>
<td>Terrana, Donald J.</td>
<td>1262 Dr. MLK, Jr. Street North</td>
<td>St. Petersburg, FL 33705</td>
</tr>
</tbody>
</table>
Agenda Item No. 6

Authorization to Hold an Orientation Meeting for Special Magistrates

The Orientation Meeting for Special Magistrates has been tentatively scheduled for Friday, September 19, 2014, at 9:00 a.m.

The magistrates will be instructed on administrative procedures by Board Records personnel. The VAB Counsel will provide additional information regarding hearings and preparation of recommendations, and will also discuss the Department of Revenue’s rules and procedures.
Links to DOR Rules and Florida Statutes for the VAB Process

Links to DOR rules and Florida Statutes that govern the VAB process can be found on the Clerk’s web page at: [www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=VABHome.htm](http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=VABHome.htm)

Copies attached:
Florida Government in the Sunshine Laws Chapter 286 Florida Statutes
FL Statutes Chapter 192, 193, 194, and 195
DOR 12D-9
DOR 12D-10
DOR 12D-51 (12D-51.001 through 12D-51.0003)
B. Government in the Sunshine Law and Related Statutes

286.011 Public meetings and records; public inspection; criminal and civil penalties.--
(1) All meetings of any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, at which official acts are to be taken are declared to be public meetings open to the public at all times, and no resolution, rule, or formal action shall be considered binding except as taken or made at such meeting. The board or commission must provide reasonable notice of all such meetings.

(2) The minutes of a meeting of any such board or commission of any such state agency or authority shall be promptly recorded, and such records shall be open to public inspection. The circuit courts of this state shall have jurisdiction to issue injunctions to enforce the purposes of this section upon application by any citizen of this state.

(3)(a) Any public officer who violates any provision of this section is guilty of a noncriminal infraction, punishable by fine not exceeding $500.

(b) Any person who is a member of a board or commission or of any state agency or authority of any county, municipal corporation, or political subdivision who knowingly violates the provisions of this section by attending a meeting not held in accordance with the provisions hereof is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(c) Conduct which occurs outside the state which would constitute a knowing violation of this section is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(4) Whenever an action has been filed against any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision to enforce the provisions of this section or to invalidate the actions of any such board, commission, agency, or authority, which action was taken in violation of this section, and the court determines that the defendant or defendants to such action acted in violation of this section, the court shall assess a reasonable attorney's fee against such agency, and may assess a reasonable attorney's fee against the individual filing such an action if the court finds it was filed in bad faith or was frivolous. Any fees so assessed may be assessed against the individual member or members of such board or commission; provided, that in any case where the board or commission seeks the advice of its attorney and such advice is followed, no such fees shall be assessed against the individual member or members of the board or commission. However, this subsection shall not apply to a state attorney or his or her duly authorized assistants or any officer charged with enforcing the provisions of this section.

(5) Whenever any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision appeals any court order which has found said board, commission, agency, or authority to have violated this section, and such order is affirmed, the court shall assess a reasonable attorney's fee for the appeal against such board, commission, agency, or authority. Any fees so assessed may be assessed against the individual member or members of such board or commission; provided, that in any case where the board or commission seeks the
advice of its attorney and such advice is followed, no such fees shall be assessed against the individual member or members of the board or commission.

(6) All persons subject to subsection (1) are prohibited from holding meetings at any facility or location which discriminates on the basis of sex, age, race, creed, color, origin, or economic status or which operates in such a manner as to unreasonably restrict public access to such a facility.

(7) Whenever any member of any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision is charged with a violation of this section and is subsequently acquitted, the board or commission is authorized to reimburse said member for any portion of his or her reasonable attorney's fees.

(8) Notwithstanding the provisions of subsection (1), any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision, and the chief administrative or executive officer of the governmental entity, may meet in private with the entity's attorney to discuss pending litigation to which the entity is presently a party before a court or administrative agency, provided that the following conditions are met:

(a) The entity's attorney shall advise the entity at a public meeting that he or she desires advice concerning the litigation.

(b) The subject matter of the meeting shall be confined to settlement negotiations or strategy sessions related to litigation expenditures.

(c) The entire session shall be recorded by a certified court reporter. The reporter shall record the times of commencement and termination of the session, all discussion and proceedings, the names of all persons present at any time, and the names of all persons speaking. No portion of the session shall be off the record. The court reporter's notes shall be fully transcribed and filed with the entity's clerk within a reasonable time after the meeting.

(d) The entity shall give reasonable public notice of the time and date of the attorney-client session and the names of persons who will be attending the session. The session shall commence at an open meeting at which the persons chairing the meeting shall announce the commencement and estimated length of the attorney-client session and the names of the persons attending. At the conclusion of the attorney-client session, the meeting shall be reopened and the person chairing the meeting shall announce the termination of the session.

(e) The transcript shall be made part of the public record upon conclusion of the litigation.

Related sections read as follows:

286.0105 Notices of meetings and hearings must advise that a record is required to appeal.--

Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the
testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 200.065(3).

286.0111 Legislative review of certain exemptions from requirements for public meetings and recordkeeping by governmental entities.--

The provisions of s. 119.15, the Open Government Sunset Review Act of 1995, apply to the provisions of law which provide exemptions to s. 286.011, as provided in s. 119.15.

286.0113 General exemptions from public meetings.--

(1) That portion of a meeting that would reveal a security system plan or portion thereof made confidential and exempt by s. 119.071(3)(a) is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

(2)(a) A meeting at which a negotiation with a vendor is conducted pursuant to s. 287.057(1) is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

(b)1. A complete recording shall be made of any meeting made exempt in paragraph (a). No portion of the meeting may be held off the record.

2. The recording required under subparagraph 1. is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution until such time as the agency provides notice of a decision or intended decision pursuant to s. 120.57(3)(a) or until 20 days after the final competitive sealed replies are all opened, whichever occurs earlier.

3. If the agency rejects all sealed replies, the recording remains exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution until such time as the agency provides notice of a decision or intended decision pursuant to s. 120.57(3)(a) concerning the reissued invitation to negotiate or until the agency withdraws the reissued invitation to negotiate. A recording is not exempt for longer than 12 months after the initial agency notice rejecting all replies.

(c) This subsection is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2011, unless reviewed and saved from repeal through reenactment by the Legislature.

286.0115 Access to local public officials; quasi-judicial proceedings on local government land use matters.--

(1)(a) A county or municipality may adopt an ordinance or resolution removing the presumption of prejudice from ex parte communications with local public officials by establishing a process to disclose ex parte communications with such officials pursuant to this subsection or by adopting an alternative process for such disclosure. However, this subsection does not require a county or municipality to adopt any ordinance or resolution establishing a disclosure process.

(b) As used in this subsection, the term "local public official" means any elected or appointed public official holding a county or municipal office who recommends or takes quasi-judicial action as a member of a board or commission. The term does not include a member of the board or commission of any state agency or authority.
(c) Any person not otherwise prohibited by statute, charter provision, or ordinance may discuss with any local public official the merits of any matter on which action may be taken by any board or commission on which the local public official is a member. If adopted by county or municipal ordinance or resolution, adherence to the following procedures shall remove the presumption of prejudice arising from ex parte communications with local public officials.

1. The substance of any ex parte communication with a local public official which relates to quasi-judicial action pending before the official is not presumed prejudicial to the action if the subject of the communication and the identity of the person, group, or entity with whom the communication took place is disclosed and made a part of the record before final action on the matter.

2. A local public official may read a written communication from any person. However, a written communication that relates to quasi-judicial action pending before a local public official shall not be presumed prejudicial to the action, and such written communication shall be made a part of the record before final action on the matter.

3. Local public officials may conduct investigations and site visits and may receive expert opinions regarding quasi-judicial action pending before them. Such activities shall not be presumed prejudicial to the action if the existence of the investigation, site visit, or expert opinion is made a part of the record before final action on the matter.

4. Disclosure made pursuant to subparagraphs 1., 2., and 3. must be made before or during the public meeting at which a vote is taken on such matters, so that persons who have opinions contrary to those expressed in the ex parte communication are given a reasonable opportunity to refute or respond to the communication. This subsection does not subject local public officials to part III of chapter 112 for not complying with this paragraph.

(2)(a) Notwithstanding the provisions of subsection (1), a county or municipality may adopt an ordinance or resolution establishing the procedures and provisions of this subsection for quasi-judicial proceedings on local government land use matters. The ordinance or resolution shall provide procedures and provisions identical to this subsection. However, this subsection does not require a county or municipality to adopt such an ordinance or resolution.

(b) In a quasi-judicial proceeding on local government land use matters, a person who appears before the decisionmaking body who is not a party or party-intervenor shall be allowed to testify before the decisionmaking body, subject to control by the decisionmaking body, and may be requested to respond to questions from the decisionmaking body, but need not be sworn as a witness, is not required to be subject to cross-examination, and is not required to be qualified as an expert witness. The decisionmaking body shall assign weight and credibility to such testimony as it deems appropriate. A party or party-intervenor in a quasi-judicial proceeding on local government land use matters, upon request by another party or party-intervenor, shall be sworn as a witness, shall be subject to cross-examination by other parties or party-intervenors, and shall be required to be qualified as an expert witness, as appropriate.

(c) In a quasi-judicial proceeding on local government land use matters, a person may not be precluded from communicating directly with a member of the decisionmaking body by application of ex parte communication prohibitions. Disclosure of such communications by a member of the decisionmaking body is not required, and such nondisclosure shall not be presumed prejudicial to the decision of the decisionmaking body. All decisions of the decisionmaking body in a quasi-judicial proceeding on local
government land use matters must be supported by substantial, competent evidence in the record pertinent to the proceeding, irrespective of such communications.

(3) This section does not restrict the authority of any board or commission to establish rules or procedures governing public hearings or contacts with local public officials.

286.012 Voting requirement at meetings of governmental bodies.--

No member of any state, county, or municipal governmental board, commission, or agency who is present at any meeting of any such body at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143. In such cases, said member shall comply with the disclosure requirements of s. 112.3143.

286.26 Accessibility of public meetings to the physically handicapped.--

(1) Whenever any board or commission of any state agency or authority, or of any agency or authority of any county, municipal corporation, or other political subdivision, which has scheduled a meeting at which official acts are to be taken receives, at least 48 hours prior to the meeting, a written request by a physically handicapped person to attend the meeting, directed to the chairperson or director of such board, commission, agency, or authority, such chairperson or director shall provide a manner by which such person may attend the meeting at its scheduled site or reschedule the meeting to a site which would be accessible to such person.

(2) If an affected handicapped person objects in the written request, nothing contained in the provisions of this section shall be construed or interpreted to permit the use of human physical assistance to the physically handicapped in lieu of the construction or use of ramps or other mechanical devices in order to comply with the provisions of this section.
CHAPTER 192
TAXATION: GENERAL PROVISIONS

192.001 Definitions. —All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

1. “Ad valorem tax” means a tax based upon the assessed value of property. The term “property tax” may be used interchangeably with the term “ad valorem tax.”
2. “Assessed value of property” means an annual determination of:
   (a) The just or fair market value of an item or property;
   (b) The value of property as limited by Art. VII of the State Constitution; or
   (c) The value of property in a classified use or at a fractional value if the property is assessed solely on the basis of character or use or at a specified percentage of its value under Art. VII of the State Constitution.
3. “County property appraiser” means the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied. He or she shall also be referred to in these statutes as the “property appraiser” or “appraiser.”
4. “County tax collector” means the county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.
5. “Department,” unless otherwise designated, means the Department of Revenue.
6. “Extend on the tax roll” means the arithmetic computation whereby the millage is converted to a decimal number representing one one-thousandth of a dollar and then multiplied by the taxable value of the property to determine the tax on such property.
7. “Governing body” means any board, commission, council, or individual acting as the executive head of a unit of local government.
8. “Homestead” means that property described in s. 6(a), Art. VII of the State Constitution.
9. “Levy” means the imposition of a tax, stated in terms of “millage,” against all appropriately located property by a governmental body authorized by law to impose ad valorem taxes.
10. “Mill” means one one-thousandth of a United States dollar. “Millage” may apply to a single levy of taxes or to the cumulative of all levies.
11. “Personal property,” for the purposes of ad valorem taxation, shall be divided into four categories as follows:
(a) “Household goods” means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

(b) “Intangible personal property” means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

(c) “Inventory” means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

(d) “Tangible personal property” means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. “Construction work in progress” consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

(12) “Real property” means land, buildings, fixtures, and all other improvements to land. The terms “land,” “real estate,” “realty,” and “real property” may be used interchangeably.

(13) “Taxpayer” means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

(14) “Fee timeshare real property” means the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.

(15) “Timeshare period titleholder” means the purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721.

(16) “Taxable value” means the assessed value of property minus the amount of any applicable exemption provided under s. 3 or s. 6, Art. VII of the State Constitution and chapter 196.

(17) “Floating structure” means a floating barge-like entity, with or without accommodations built thereon, which is not primarily used as a means of transportation on water but which serves purposes or provides services typically associated with a structure or other improvement to real property. The term “floating structure” includes, but is not limited to, each entity used as a residence, place of business, office, hotel or motel, restaurant or lounge, clubhouse, meeting facility, storage or parking facility, mining platform, dredge, dragline, or similar facility or entity represented as such. Floating structures are expressly excluded from the definition of the term “vessel” provided in s. 327.02. Incidental movement upon water shall not, in and of itself, preclude an entity from classification as a floating structure. A floating structure is expressly included as a type of tangible personal property.

(18) “Complete submission of the rolls” includes, but is not limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic copy of the real property assessment roll including for each parcel total value of improvements, land value, the recorded selling prices, other ownership transfer data required for an assessment roll under s. 193.114, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any

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exemption granted, and such other information as may be required by department rule; an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by department rule; an electronic copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by department rule; and an accurate tabular summary of per-acre land valuations used for each class of agricultural property in preparing the assessment roll, as prescribed by department rule.

(19) “Computer software” means any information, program, or routine, or any set of one or more programs, routines, or collections of information used or intended for use to convey information or to cause one or more computers or pieces of computer-related peripheral equipment, or any combination thereof, to perform a task or set of tasks. Without limiting the generality of the definition provided in this subsection, the term includes operating and applications programs and all related documentation. Computer software does not include embedded software that resides permanently in the internal memory of a computer or computer-related peripheral equipment and that is not removable without terminating the operation of the computer or equipment. Computer software constitutes personal property only to the extent of the value of the unmounted or uninstalled medium on or in which the information, program, or routine is stored or transmitted, and, after installation or mounting by any person, computer software does not increase the value of the computer or computer-related peripheral equipment, or any combination thereof. Notwithstanding any other provision of law, this subsection applies to the 1997 and subsequent tax rolls and to any assessment in an administrative or judicial action pending on June 1, 1997.

History.—s. 1, ch. 70-243; s. 1, ch. 77-102; s. 4, ch. 79-334; s. 56, ch. 80-274; s. 2, ch. 81-308; ss. 53, 63, 73, ch. 82-226; s. 1, ch. 82-388; s. 12, ch. 83-204; s. 52, ch. 83-217; s. 1, ch. 84-371; s. 9, ch. 94-241; s. 61, ch. 94-353; s. 1461, ch. 95-147; s. 1, ch. 97-294; s. 2, ch. 98-342; s. 31, ch. 2001-60; s. 20, ch. 2010-5; s. 1, ch. 2012-193.

Note.—Consolidation of provisions of former ss. 192.031, 192.041, 192.052, 192.064.

192.0105 Taxpayer rights.—There is created a Florida Taxpayer’s Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(a) The right to be sent a notice of proposed property taxes and proposed or adopted non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069). The notice must also inform the taxpayer that the final tax bill may contain additional non-ad valorem assessments (see s. 200.069(9)).

(b) The right to notification of a public hearing on each taxing authority’s tentative budget and proposed millage rate and advertisement of a public hearing to finalize the budget and adopt a millage rate (see s. 200.065(2)(c) and (d)).

(c) The right to advertised notice of the amount by which the tentatively adopted millage rate results in taxes that exceed the previous year’s taxes (see s. 200.065(2)(d) and (3)). The right to notification of a comparison of the amount of the taxes to be levied from the proposed millage rate under the tentative
budget change, compared to the previous year’s taxes, and also compared to the taxes that would be
levied if no budget change is made (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (8)).
(d) The right that the adopted millage rate will not exceed the tentatively adopted millage rate. If the
tentative rate exceeds the proposed rate, each taxpayer shall be mailed notice comparing his or her
taxes under the tentatively adopted millage rate to the taxes under the previously proposed rate, before
a hearing to finalize the budget and adopt millage (see s. 200.065(2)(d)).
(e) The right to be sent notice by first-class mail of a non-ad valorem assessment hearing at least 20
days before the hearing with pertinent information, including the total amount to be levied against each
parcel. All affected property owners have the right to appear at the hearing and to file written
objections with the local governing board (see s. 197.3632(4)(b) and (c) and (10)(b)2.b.).
(f) The right of an exemption recipient to be sent a renewal application for that exemption, the right
to a receipt for homestead exemption claim when filed, and the right to notice of denial of the
exemption (see ss. 196.011(6), 196.131(1), 196.151, and 196.193(1)(c) and (5)).
(g) The right, on property determined not to have been entitled to homestead exemption in a prior
year, to notice of intent from the property appraiser to record notice of tax lien and the right to pay tax,
penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).
(h) The right to be informed during the tax collection process, including: notice of tax due; notice of
back taxes; notice of late taxes and assessments and consequences of nonpayment; opportunity to pay
estimated taxes and non-ad valorem assessments when the tax roll will not be certified in time; notice
when interest begins to accrue on delinquent provisional taxes; notice of the right to prepay estimated
taxes by installment; a statement of the taxpayer’s estimated tax liability for use in making installment
payments; and notice of right to defer taxes and non-ad valorem assessments on homestead property
(see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).
(i) The right to an advertisement in a newspaper listing names of taxpayers who are delinquent in
paying tangible personal property taxes, with amounts due, and giving notice that interest is accruing at
18 percent and that, unless taxes are paid, warrants will be issued, prior to petition made with the
circuit court for an order to seize and sell property (see s. 197.402(2)).
(j) The right to be sent a notice when a petition has been filed with the court for an order to seize and
sell property and the right to be mailed notice, and to be served notice by the sheriff, before the date of
sale, that application for tax deed has been made and property will be sold unless back taxes are paid
(see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and (2)).
(k) The right to have certain taxes and special assessments levied by special districts individually
stated on the “Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem
Assessments” (see s. 200.069).
Notwithstanding the right to information contained in this subsection, under s. 197.122 property
owners are held to know that property taxes are due and payable annually and are charged with a duty
to ascertain the amount of current and delinquent taxes and obtain the necessary information from the
applicable governmental officials.
(2) THE RIGHT TO DUE PROCESS.—
(a) The right to an informal conference with the property appraiser to present facts the taxpayer
considers to support changing the assessment and to have the property appraiser present facts
supportive of the assessment upon proper request of any taxpayer who objects to the assessment placed
on his or her property (see s. 194.011(2)).
(b) The right to petition the value adjustment board over objections to assessments, denial of
exemption, denial of agricultural classification, denial of historic classification, denial of high-water
recharge classification, disapproval of tax deferral, and any penalties on deferred taxes imposed for
incorrect information willfully filed. Payment of estimated taxes does not preclude the right of the
taxpayer to challenge his or her assessment (see ss. 194.011(3), 196.011(6) and (9)(a), 196.151,
196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).
(c) The right to file a petition for exemption or agricultural classification with the value adjustment board when an application deadline is missed, upon demonstration of particular extenuating circumstances for filing late (see ss. 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

(d) The right to prior notice of the value adjustment board’s hearing date, the right to the hearing at the scheduled time, and the right to have the hearing rescheduled if the hearing is not commenced within a reasonable time, not to exceed 2 hours, after the scheduled time (see s. 194.032(2)).

(e) The right to notice of date of certification of tax rolls and receipt of property record card if requested (see ss. 193.122(2) and (3) and 194.032(2)).

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

(g) The right to be sent a timely written decision by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser, and the right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language (see ss. 194.034(2) and 194.037(3)).

(h) The right at a public hearing on non-ad valorem assessments or municipal special assessments to provide written objections and to provide testimony to the local governing board (see ss. 197.3632(4)(c) and 170.08).

(i) The right to bring action in circuit court to contest a tax assessment or appeal value adjustment board decisions to disapprove exemption or deny tax deferral (see ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.2425).

(3) THE RIGHT TO REDRESS.—

(a) The right to discounts for early payment on all taxes and non-ad valorem assessments collected by the tax collector, except for partial payments as defined in s. 197.374, the right to pay installment payments with discounts, and the right to pay delinquent personal property taxes under a payment program when implemented by the county tax collector (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

(b) The right, upon filing a challenge in circuit court and paying taxes admitted in good faith to be owing, to be issued a receipt and have suspended all procedures for the collection of taxes until the final disposition of the action (see s. 194.171(3)).

(c) The right to have penalties reduced or waived upon a showing of good cause when a return is not intentionally filed late, and the right to pay interest at a reduced rate if the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid (see ss. 193.072(4) and 194.192(2)).

(d) The right to a refund when overpayment of taxes has been made under specified circumstances (see ss. 193.1145(8)(e) and 197.182(1)).

(e) The right to an extension to file a tangible personal property tax return upon making proper and timely request (see s. 193.063).

(f) The right to redeem real property and redeem tax certificates at any time before full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees, and the right to have tax certificates canceled if sold where taxes had been paid or if other error makes it void or correctable. Property owners have the right to be free from contact by a certificateholder for 2 years after April 1 of the year the tax certificate is issued (see ss. 197.432(13) and (14), 197.442(1), 197.443, and 197.472(1) and (6)).

(g) The right of the taxpayer, property appraiser, tax collector, or the department, as the prevailing party in a judicial or administrative action brought or maintained without the support of justiciable issues of fact or law, to recover all costs of the administrative or judicial action, including reasonable
attorney’s fees, and of the department and the taxpayer to settle such claims through negotiations (see ss. 57.105 and 57.111).

(4) THE RIGHT TO CONFIDENTIALITY.—
(a) The right to have information kept confidential, including federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer, Form DR-219 returns for documentary stamp tax information, and sworn statements of gross income, copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents (see ss. 192.105, 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).
(b) The right to limiting access to a taxpayer’s records by a property appraiser, the Department of Revenue, and the Auditor General only to those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property (see s. 195.027(3)).


192.011 All property to be assessed.—The property appraiser shall assess all property located within the county, except inventory, whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use. Extension on the tax rolls shall be made according to regulation promulgated by the department in order properly to reflect the general law. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state agency may be assessed, but need not be.

History.—s. 1, ch. 4322, 1895; GS 428; s. 1, ch. 5596, 1907; RGS 694; CGL 893; ss. 1, 2, ch. 69-55; s. 2, ch. 70-243; s. 1, ch. 77-102; s. 3, ch. 81-308; s. 966, ch. 95-147.

Note.—Former s. 192.01.

192.032 Situs of property for assessment purposes.—All property shall be assessed according to its situs as follows:
(1) Real property, in that county in which it is located and in that taxing jurisdiction in which it may be located.
(2) All tangible personal property which is not immune under the state or federal constitutions from ad valorem taxation, in that county and taxing jurisdiction in which it is physically present on January 1 of each year unless such property has been physically present in another county of this state at any time during the preceding 12-month period, in which case the provisions of subsection (3) apply. Additionally, tangible personal property brought into the state after January 1 and before April 1 of any year shall be taxable for that year if the property appraiser has reason to believe that such property will be removed from the state prior to January 1 of the next succeeding year. However, tangible personal property physically present in the state on or after January 1 for temporary purposes only, which property is in the state for 30 days or less, shall not be subject to assessment. This subsection does not apply to goods in transit as described in subsection (4) or supersede the provisions of s. 193.085(4).
(3) If more than one county of this state assesses the same tangible personal property in the same assessment year, resolution of such multicounty dispute shall be governed by the following provisions:
(a) Tangible personal property which was physically present in one county of this state on January 1, but present in another county of this state at any time during the preceding year, shall be assessed in the county and taxing jurisdiction where it was habitually located or typically present. All tangible personal property which is removed from one county in this state to another county after January 1 of any year shall be subject to taxation for that year in the county where located on January 1; except that this subsection does not apply to tangible personal property located in a county on January 1 on a temporary or transitory basis if such property is included in the tax return being filed in the county in the state where such tangible personal property is habitually located or typically present.
(b) For purposes of this subsection, an item of tangible personal property is “habitually located or typically present” in the county where it is generally kept for use or storage or where it is consistently
returned for use or storage. For purposes of this subsection, an item of tangible personal property is
located in a county on a “temporary or transitory basis” if it is located in that county for a short
duration or limited utilization with an intention to remove it to another county where it is usually used
or stored.
(4)(a) Personal property manufactured or produced outside this state and brought into this state only
for transshipment out of the United States, or manufactured or produced outside the United States and
brought into this state for transshipment out of this state, for sale in the ordinary course of trade or
business is considered goods-in-transit and shall not be deemed to have acquired a taxable situs within
a county even though the property is temporarily halted or stored within the state.
(b) The term “goods-in-transit” implies that the personal property manufactured or produced outside
this state and brought into this state has not been diverted to domestic use and has not reached its final
destination, which may be evidenced by the fact that the individual unit packaging device utilized in
the shipping of the specific personal property has not been opened except for inspection, storage, or
other process utilized in the transportation of the personal property.
(c) Personal property transshipped into this state and subjected in this state to a subsequent
manufacturing process or used in this state in the production of other personal property is not goods-in-
transit. Breaking in bulk, labeling, packaging, relabeling, or repacking of such property solely for its
inspection, storage, or transportation to its final destination outside the state shall not be considered
to be a manufacturing process or the production of other personal property within the meaning of this
subsection. However, such storage shall not exceed 180 days.
(5)(a) Notwithstanding the provisions of subsection (2), personal property used as a marine cargo
container in the conduct of foreign or interstate commerce shall not be deemed to have acquired a
taxable situs within a county when the property is temporarily halted or stored within the state for a
period not exceeding 180 days.
(b) “Marine cargo container” means a nondisposable receptacle which is of a permanent character,
strong enough to be suitable for repeated use; which is specifically designed to facilitate the carriage of
goods by one or more modes of transport, one of which shall be by ocean vessel, without intermediate
reloading; and which is fitted with devices permitting its ready handling, particularly in the transfer
from one transport mode to another. The term “marine cargo container” includes a container when
carried on a chassis but does not include a vehicle or packaging.
(6) Notwithstanding any other provision of this section, tangible personal property used in traveling
shows such as carnivals, ice shows, or circuses shall be deemed to be physically present or habitually
located or typically present only to the extent the value of such property is multiplied by a fraction, the
numerator of which is the number of days such property is present in Florida during the taxable year
and the denominator of which is the number of days in the taxable year. However, railroad property of
such traveling shows shall be taxable under s. 193.085(4)(b) and not under this section.
History.—s. 3, ch. 70-243; s. 1, ch. 77-102; s. 1, ch. 77-305; s. 1, ch. 78-269; s. 5, ch. 79-334; s. 85, ch.
79-400; s. 9, ch. 81-308; s. 17, ch. 82-208; s. 75, ch. 82-226; s. 1, ch. 88-83; s. 4, ch. 2006-312.
Note.—Consolidation of provisions of former ss. 193.022, 193.034, 196.0011.
Ad valorem taxes and special assessments shall be allocated by the managing entity based upon the proportions provided by the property appraiser pursuant to this subsection.

(4) All rights and privileges afforded property owners by chapter 194 with respect to contesting or appealing assessments shall apply both to the managing entity responsible for operating and maintaining the timesharing plan and to each person having a fee interest in a timeshare unit or timeshare period.

(5) The managing entity, as an agent of the timeshare period titleholders, shall collect and remit the taxes and special assessments due on the fee timeshare real property. In allocating taxes, special assessments, and common expenses to individual timeshare period titleholders, the managing entity must clearly label the portion of any amounts due which are attributable to ad valorem taxes and special assessments.

(6)(a) Funds received by a managing entity or its successors or assigns from timeshare titleholders for ad valorem taxes or special assessments shall be placed in escrow as provided in this section for release as provided herein.

(b) If the managing entity is a condominium association subject to the provisions of chapter 718 or a cooperative association subject to the provisions of chapter 719, the control of which has been turned over to owners other than the developer, the escrow account must be maintained by the association; otherwise, the escrow account must be placed with an independent escrow agent, who shall comply with the provisions of chapter 721 relating to escrow agents.

(c) The principal of such escrow account shall be paid only to the tax collector of the county in which the timeshare development is located or to his or her deputy.

(d) Interest earned upon any sum of money placed in escrow under the provisions of this section shall be paid to the managing entity or its successors or assigns for the benefit of the owners of timeshare units; however, no interest may be paid unless all taxes on the timeshare development have been paid.

(e) On or before May 1 of each year, a statement of receipts and disbursements of the escrow account must be filed with the Division of Florida Condominiums, Timeshares, and Mobile Homes of the Department of Business and Professional Regulation, which may enforce this paragraph pursuant to s. 721.26. This statement must appropriately show the amount of principal and interest in such account.

(f) Any managing entity or escrow agent who intentionally fails to comply with this subsection concerning the establishment of an escrow account, deposits of funds into escrow, and withdrawal therefrom is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. The failure to establish an escrow account or to place funds therein as required in this section is prima facie evidence of an intentional violation of this section.

(7) The tax collector shall accept only full payment of the taxes and special assessments due on the timeshare development.

(8) The managing entity shall have a lien pursuant to s. 718.121 or s. 721.16 on the timeshare periods for the taxes and special assessments.

(9) All provisions of law relating to enforcement and collection of delinquent taxes shall be administered with respect to the timeshare development as a whole and the managing entity as an agent of the timeshare period titleholders; if, however, an application is made pursuant to s. 197.502, the timeshare period titleholders shall receive the protections afforded by chapter 197.

(10) In making his or her assessment of timeshare real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price “usual and reasonable fees and costs of the sale.” For purposes of this subsection, “usual and reasonable fees and costs of the sale” for timeshare real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts. For timeshare real property, such “usual and reasonable fees and costs of the sale” shall be
presumed to be 50 percent of the original purchase price; provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee timeshare real property.

History.—s. 54, ch. 82-226; s. 28, ch. 83-264; s. 204, ch. 85-342; s. 1, ch. 86-300; s. 15, ch. 88-216; s. 12, ch. 91-236; s. 10, ch. 94-218; s. 1462, ch. 95-147; s. 11, ch. 2008-240.

192.042 Date of assessment.—All property shall be assessed according to its just value as follows:

(1) Real property, on January 1 of each year. Improvements or portions not substantially completed on January 1 shall have no value placed thereon. “Substantially completed” shall mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

(2) Tangible personal property, on January 1, except construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d).

History.—s. 4, ch. 70-243; s. 57, ch. 80-274; s. 9, ch. 81-308; s. 5, ch. 2006-312.

192.047 Date of filing.—

(1) For the purposes of ad valorem tax administration, the date of an official United States Postal Service postmark of an application for exemption, an application for special assessment classification, or a return filed by mail shall be considered the date of filing the application or return.

(2) When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday.

History.—s. 1, ch. 78-185.

192.053 Lien for unpaid taxes.—A lien for all taxes, penalties, and interest shall attach to any property upon which a lien is imposed by law on the date of assessment and shall continue in full force and effect until discharged by payment as provided in chapter 197 or until barred under chapter 95.

History.—s. 3, ch. 4322, 1895; GS 430; s. 3, ch. 5596, 1907; RGS 696; CGL 896; s. 1, ch. 18297, 1937; ss. 1, 2, ch. 69-55; s. 5, ch. 70-243; s. 30, ch. 74-382.

Note.—Former ss. 192.04, 192.021.

192.071 Administration of oaths.—For the purpose of administering the provisions of this law or of any other duties pertaining to the proper administration of the duties of the office of property appraiser, or of the filing of applications for tax exemptions as required by law, the property appraisers or their lawful deputys may administer oaths and attest same in the same manner and with the same effect as other persons authorized by law to administer oaths by the laws of the state.

History.—s. 9, ch. 17060, 1935; CGL 1936 Supp. 897(10); ss. 1, 2, ch. 69-55; s. 6, ch. 70-243; s. 1, ch. 77-102.

Note.—Former s. 192.20.

192.091 Commissions of property appraisers and tax collectors.—

(1)(a) The budget of the property appraiser’s office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.

(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:
1. Ten percent on the first $100,000;
2. Five percent on the next $100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of $50 million; and
4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:
1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of $50 million; and
b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

For the purposes of this subsection, the commissions on the amount of taxes collected from the nonvoted school millage, and on the amount of additional taxes that would be collected for school districts if the exemptions applicable to homestead property for school district taxation were the same as exemptions applicable for all other ad valorem taxation, shall be paid by the board of county commissioners.

(3) In computing the amount of taxes levied on an assessed valuation of $50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

(4) The commissions for collecting taxes assessed for or levied by the state shall be audited, allowed, and paid by the Chief Financial Officer as other warrants are paid; and commissions for collecting the county taxes shall be audited and paid by the boards of county commissioners of the several counties of this state. The commissions for collecting all special school district taxes shall be audited by the school board of each respective district and taken out of the funds of the respective special school district under its control and allowed and paid to the tax collectors for collecting such taxes; and the commissions for collecting all other district taxes, whether special or not, shall be audited and paid by the governing board or commission having charge of the financial obligations of such district. All commissions for collecting special tax district taxes shall be paid at the time and in the manner now, or as may hereafter be, provided for the payment of the commissions for the collection of county taxes. All amounts paid as compensation to any tax collector under the provisions of this or any other law shall be a part of the general income or compensation of such officer for the year in which received, and nothing contained in this section shall be held or construed to affect or increase the maximum salary as now provided by law for any such officer.

(5) The provisions of this section shall not apply to commissions on drainage district or drainage subdistrict taxes.

(6) If any property appraiser or tax collector in the state is receiving compensation for expenses in conducting his or her office or by way of salary pursuant to any act of the Legislature other than the general law fixing compensation of property appraisers, such property appraiser or tax collector may file a declaration in writing with the board of county commissioners of his or her county electing to come under the provisions of this section, and thereupon such property appraiser or tax collector shall be paid compensation in accordance with the provisions hereof, and shall not be entitled to the benefit of the said special or local act. If such property appraiser or tax collector does not so elect, he or she shall continue to be paid such compensation as may now be provided by law for such property appraiser or tax collector.

History.—s. 67, ch. 4322, 1895; ss. 11, 12, ch. 4515, 1897; s. 5, ch. 4885, 1901; GS 594, 595; ss. 63, 64, ch. 5596, 1907; RGS 797, 801; CGL 1028, 1033; s. 1, ch. 17876, 1937; CGL 1940 Supp. 1036(14); ss. 1, 1A, ch. 20936, 1941; ss. 1, 2, ch. 21918, 1943; s. 1, ch. 67-558; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 6, ch. 70-243; s. 1, ch. 70-246; s. 8, ch. 73-172; s. 1, ch. 74-234; s. 1, ch. 77-102; s. 7, ch. 79-332; s. 8, ch. 81-284; s. 53, ch. 83-217; s. 218, ch. 85-342; s. 1, ch. 91-295; s. 967, ch. 95-147; s. 2, ch. 96-397; s. 172, ch. 2003-261; s. 6, ch. 2006-312.

Note.—Former s. 193.65.
192.102 Payment of property appraisers’ and collectors’ commissions.—
(1) The board of county commissioners and school board of each county shall advance and pay to the county tax collector of each such county, at the first meeting of such board each month from October through July of each year, on demand of the county tax collector, an amount equal to one-twelfth of the commissions on the county taxes levied on the county tax roll for the preceding year and one-twelfth of the commissions on county occupational and beverage licenses paid to the tax collector in the preceding fiscal year. To demand the first advance under this section, each tax collector shall submit to the board of county commissioners a statement showing the calculation of the commissions on which the amount of each advance is to be based.

(2) On or before November 1 of each year, each tax collector who has received advances under the provisions of this section shall make an accounting to the board of county commissioners and the school board, and any adjustments necessary shall be made so that the total advances and commissions paid by the board of county commissioners and the school board shall be the amount of commissions earned. At no time within the year shall there be paid by the board of county commissioners and the school board more than the total advances due to that date or the commissions earned to that date, whichever is the greater. Nothing contained herein shall be construed to abrogate any law providing a salary for the tax collector or require the tax collector to accept the benefits of this section.

(3) The Chief Financial Officer shall issue to each of the county property appraisers and collectors of taxes, on the first Monday of January, April, July, and October, on demand of such county property appraisers and collectors of taxes after approval by the Department of Revenue, and shall pay, his or her warrant for an amount equal to one-fourth of four-fifths of the total amount of commissions received by such county property appraisers and collectors of taxes or their predecessors in office from the state during and for the preceding year, and the balance of the commissions earned by such county property appraiser and collector of taxes, respectively, during each year, over and above the amount of such installment payments herein provided for, shall be payable when a report of errors and double assessments is approved by the county commissioners and a copy thereof filed with the Department of Revenue.

History.—s. 7, ch. 70-243; s. 22, ch. 73-172; s. 1, ch. 74-234; s. 1, ch. 77-102; s. 968, ch. 95-147; s. 3, ch. 96-397; s. 173, ch. 2003-261.

Note.—Consolidation of provisions of former ss. 192.101, 192.114, 192.122.

192.105 Unlawful disclosure of federal tax information; penalty.—
(1) It is unlawful for any person to divulge or make known federal tax information obtained pursuant to 26 U.S.C. s. 6103, except in accordance with a proper judicial order or as otherwise provided by law for use in the administration of the tax laws of this state, and such information is confidential and exempt from the provisions of s. 119.07(1).

(2) Any person who violates the provisions of this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 1, ch. 78-160; s. 20, ch. 88-119; s. 37, ch. 90-360; s. 232, ch. 91-224; s. 48, ch. 96-406.

192.115 Performance review panel.—If there occurs within any 4-year period the final disapproval of all or any part of a county roll pursuant to s. 193.1142 for 2 separate years, the Governor shall appoint a three-member performance review panel. Such panel shall investigate the circumstances surrounding the disapprovals and the general performance of the property appraiser. If the panel finds unsatisfactory performance, the property appraiser shall be ineligible for the designation and special qualification salary provided in s. 145.10(2). Within not less than 12 months, the property appraiser may requalify therefor, provided he or she successfully recompletes the courses and examinations applicable to new candidates.

History.—s. 22, ch. 80-274; s. 6, ch. 82-208; ss. 20, 80, ch. 82-226; s. 969, ch. 95-147.

192.123 Notification of veteran’s guardian.—Upon the receipt of a copy of letters of guardianship issued pursuant to s. 744.638, the property appraiser and tax collector shall provide the guardian with every notice required under chapters 192-197 which would otherwise be provided the ward.
History.—s. 20, ch. 84-62
CHAPTER 193
ASSESSMENTS
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GENERAL PROVISIONS
(ss. 193.011-193.1556)
PART II
SPECIAL CLASSES OF PROPERTY
(ss. 193.441-193.703)

PART I
GENERAL PROVISIONS
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193.011 Factors to consider in deriving just valuation.—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:
(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm’s length;

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

(3) The location of said property;

(4) The quantity or size of said property;

(5) The cost of said property and the present replacement value of any improvements thereon;

(6) The condition of said property;

(7) The income from said property; and

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

History.—s. 1, ch. 63-250; s. 1, ch. 67-167; ss. 1, 2, ch. 69-55; s. 13, ch. 69-216; s. 8, ch. 70-243; s. 20, ch. 74-234; s. 1, ch. 77-102; s. 1, ch. 77-363; s. 6, ch. 79-334; s. 1, ch. 88-101; s. 1, ch. 93-132; s. 1, ch. 97-117; s. 1, ch. 2008-197.

Note.—Former s. 193.021.

193.015 Additional specific factor; effect of issuance or denial of permit to dredge, fill, or construct in state waters to their landward extent.—

(1) If the Department of Environmental Protection issues or denies a permit to dredge, fill, or otherwise construct in or on waters of the state, as defined in chapter 403, to their landward extent as determined under s. 403.817(2), the property appraiser is expressly directed to consider the effect of that issuance or denial on the value of the property and any limitation that the issuance or denial may impose on the highest and best use of the property to its landward extent.

(2) The Department of Environmental Protection shall provide the property appraiser of each county in which such property is situated a copy of any final agency action relating to an application for such a permit.

(3) The provisions of subsection (1) do not apply if:

(a) The property owner had no reasonable basis for expecting approval of the application for permit; or

(b) The application for permit was denied because of an incomplete filing, failure to meet an applicable deadline, or failure to comply with administrative or procedural requirements.

History.—s. 3, ch. 84-79; s. 42, ch. 94-356.

1Note.—Repealed by s. 14, ch. 94-122.

193.016 Property appraiser’s assessment; effect of determinations by value adjustment board.—If the property appraiser’s assessment of the same items of tangible personal property in the previous year was adjusted by the value adjustment board and the decision of the board to reduce the assessment was
not successfully appealed by the property appraiser, the property appraiser shall consider the reduced values determined by the value adjustment board in assessing those items of tangible personal property. If the property appraiser adjusts upward the reduced values previously determined by the value adjustment board, the property appraiser shall assert additional basic and underlying facts not properly considered by the value adjustment board as the basis for the increased valuation notwithstanding the prior adjustment by the board.

History.—s. 2, ch. 2000-262.

193.017 Low-income housing tax credit.—Property used for affordable housing which has received a low-income housing tax credit from the Florida Housing Finance Corporation, as authorized by s. 420.5099, shall be assessed under s. 193.011 and, consistent with s. 420.5099(5) and (6), pursuant to this section.

1. The tax credits granted and the financing generated by the tax credits may not be considered as income to the property.
2. The actual rental income from rent-restricted units in such a property shall be recognized by the property appraiser.
3. Any costs paid for by tax credits and costs paid for by additional financing proceeds received under chapter 420 may not be included in the valuation of the property.
4. If an extended low-income housing agreement is filed in the official public records of the county in which the property is located, the agreement, and any recorded amendment or supplement thereto, shall be considered a land-use regulation and a limitation on the highest and best use of the property during the term of the agreement, amendment, or supplement.

History.—s. 6, ch. 2004-349.

193.018 Land owned by a community land trust used to provide affordable housing; assessment; structural improvements, condominium parcels, and cooperative parcels.—

1. As used in this section, the term “community land trust” means a nonprofit entity that is qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and has as one of its purposes the acquisition of land to be held in perpetuity for the primary purpose of providing affordable homeownership.
2. A community land trust may convey structural improvements, condominium parcels, or cooperative parcels, that are located on specific parcels of land that are identified by a legal description contained in and subject to a ground lease having a term of at least 99 years, for the purpose of providing affordable housing to natural persons or families who meet the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, or the income limits for workforce housing, as defined in s. 420.5095(3). A community land trust shall retain a preemptive option to purchase any structural improvements, condominium parcels, or cooperative parcels on the land at a price determined by a formula specified in the ground lease which is designed to ensure that the structural improvements, condominium parcels, or cooperative parcels remain affordable.
3. In arriving at just valuation under s. 193.011, a structural improvement, condominium parcel, or cooperative parcel providing affordable housing on land owned by a community land trust, and the land owned by a community land trust that is subject to a 99-year or longer ground lease, shall be assessed using the following criteria:
   a. The amount a willing purchaser would pay a willing seller for the land is limited to an amount commensurate with the terms of the ground lease that restricts the use of the land to the provision of affordable housing in perpetuity.
   b. The amount a willing purchaser would pay a willing seller for resale-restricted improvements, condominium parcels, or cooperative parcels is limited to the amount determined by the formula in the ground lease.
   c. If the ground lease and all amendments and supplements thereto, or a memorandum documenting how such lease and amendments or supplements restrict the price at which the improvements, condominium parcels, or cooperative parcels may be sold, is recorded in the official public records of
the county in which the leased land is located, the recorded lease and any amendments and supplements, or the recorded memorandum, shall be deemed a land use regulation during the term of the lease as amended or supplemented.


193.023 Duties of the property appraiser in making assessments.—
(1) The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year, except that the department may for good cause shown extend the time for completion of assessment of all property.
(2) In making his or her assessment of the value of real property, the property appraiser is required to physically inspect the property at least once every 5 years. Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law. The Department of Revenue shall establish minimum standards for the use of image technology consistent with standards developed by professionally recognized sources for mass appraisal of real property. However, the property appraiser shall physically inspect any parcel of taxable or state-owned real property upon the request of the taxpayer or owner.
(3) In revaluating property in accordance with constitutional and statutory requirements, the property appraiser may adjust the assessed value placed on any parcel or group of parcels based on mass data collected, on ratio studies prepared by an agency authorized by law, or pursuant to regulations of the Department of Revenue.
(4) In making his or her assessment of leasehold interests in property serving the unit owners of a condominium or cooperative subject to a lease, including property subject to a recreational lease, the property appraiser shall assess the property at its fair market value without regard to the income derived from the lease.
(5) In assessing any parcel of a condominium or any parcel of any other residential development having common elements appurtenant to the parcels, if such common elements are owned by the condominium association or owned jointly by the owners of the parcels, the assessment shall apply to the parcel and its fractional or proportionate share of the appurtenant common elements.
(6) In making assessments of cooperative parcels, the property appraiser shall use the method required by s. 719.114.

History.—s. 9, ch. 70-243; s. 1, ch. 72-290; s. 5, ch. 76-222; s. 1, ch. 77-102; s. 2, ch. 84-261; s. 14, ch. 86-300; s. 1, ch. 88-216; s. 5, ch. 91-223; s. 970, ch. 95-147; s. 1, ch. 2006-36; s. 1, ch. 2009-135; ss. 1, 10, ch. 2010-280; SR 8-8-A, 2010 Special Session A.

193.0235 Ad valorem taxes and non-ad valorem assessments against subdivision property.—
(1) Ad valorem taxes and non-ad valorem assessments shall be assessed against the lots within a platted residential subdivision and not upon the subdivision property as a whole. An ad valorem tax or non-ad valorem assessment, including a tax or assessment imposed by a county, municipality, special district, or water management district, may not be assessed separately against common elements utilized exclusively for the benefit of the lot owners within the subdivision, regardless of ownership. The value of each parcel of land that is or has been part of a platted subdivision and that is designated on the plat or the approved site plan as a common element for the exclusive benefit of lot owners shall, regardless of ownership, be prorated by the property appraiser and included in the assessment of all the lots within the subdivision which constitute inventory for the developer and are intended to be conveyed or have been conveyed into private ownership for the exclusive benefit of lot owners within the subdivision.
(2) As used in this section, the term “common element” includes:
(a) Subdivision property not included within lots constituting inventory for the developer which are intended to be conveyed or have been conveyed into private ownership.
(b) An easement through the subdivision property, not including the property described in paragraph (a), which has been dedicated to the public or retained for the benefit of the subdivision.
(c) Any other part of the subdivision which has been designated on the plat or is required to be designated on the site plan as a drainage pond, or detention or retention pond, for the exclusive benefit of the subdivision.

History.—s. 4, ch. 2003-284.

193.024 Deputy property appraisers.—Property appraisers may appoint deputies to act in their behalf in carrying out the duties prescribed by law.

History.—s. 2, ch. 80-366.

193.052 Preparation and serving of returns.—
(1) The following returns shall be filed:
(a) Tangible personal property; and
(b) Property specifically required to be returned by other provisions in this title.
(2) No return shall be required for real property the ownership of which is reflected in instruments recorded in the public records of the county in which the property is located, unless otherwise required in this title. In order for land to be considered for agricultural classification under s. 193.461 or high-water recharge classification under s. 193.625, an application for classification must be filed on or before March 1 of each year with the property appraiser of the county in which the land is located, except as provided in s. 193.461(3)(a). The application must state that the lands on January 1 of that year were used primarily for bona fide commercial agricultural or high-water recharge purposes.
(3) A return for the above types of property shall be filed in each county which is the situs of such property, as set out under s. 192.032.
(4) All returns shall be completed by the taxpayer in such a way as to correctly reflect the owner’s estimate of the value of property owned or otherwise taxable to him or her and covered by such return. All forms used for returns shall be prescribed by the department and delivered to the property appraisers for distribution to the taxpayers.
(5) Property appraisers may distribute returns in whatever way they feel most appropriate. However, as a minimum requirement, the property appraiser shall requisition, and the department shall distribute, forms in a timely manner so that each property appraiser can and shall make them available in his or her office no later than the first working day of the calendar year.
(6) The department shall promulgate the necessary regulations to ensure that all railroad and utility property is properly returned in the appropriate county. However, the evaluating or assessing of utility property in each county shall be the duty of the property appraiser.
(7) A property appraiser may accept a tangible personal property tax return in a form initiated through an electronic data interchange. The department shall prescribe by rule the format and instructions necessary for such filing to ensure that all property is properly listed. The acceptable method of transfer, the method, form, and content of the electronic data interchange, the method by which the taxpayer will be provided with an acknowledgment, and the duties of the property appraiser with respect to such filing shall be prescribed by the department. The department’s rules shall provide:
(a) A uniform format for all counties; that the format shall resemble form DR-405 as closely as possible; and that adequate safeguards for verification of taxpayers’ identities are established to avoid filing by unauthorized persons.

History.—s. 11, ch. 70-243; s. 1, ch. 72-370; s. 1, ch. 73-228; s. 20, ch. 73-334; s. 6, ch. 76-234; s. 1, ch. 77-102; s. 45, ch. 77-104; s. 7, ch. 79-334; s. 9, ch. 81-308; s. 75, ch. 82-226; s. 1, ch. 84-106; ss. 28, 221, ch. 85-342; s. 63, ch. 89-356; s. 971, ch. 95-147; s. 2, ch. 95-404; s. 3, ch. 96-204; s. 33, ch. 99-208.


193.062 Dates for filing returns.—All returns shall be filed according to the following schedule:
(1) Tangible personal property—April 1.
(2) Real property—when required by specific provision of general law.
193.063 Extension of date for filing tangible personal property tax returns.—The property appraiser shall grant an extension for the filing of a tangible personal property tax return for 30 days and may, at her or his discretion, grant an additional extension for the filing of a tangible personal property tax return for up to 15 additional days. A request for extension must be made in time for the property appraiser to consider the request and act on it before the regular due date of the return. However, a property appraiser may not require that a request for extension be made more than 10 days before the due date of the return. A request for extension, at the option of the property appraiser, shall include any or all of the following: the name of the taxable entity, the tax identification number of the taxable entity, and the reason a discretionary extension should be granted.

193.072 Penalties for improper or late filing of returns and for failure to file returns.—

(1) The following penalties shall apply:
(a) For failure to file a return—25 percent of the total tax levied against the property for each year that no return is filed.
(b) For filing returns after the due date—5 percent of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25 percent of the total tax.
(c) For property unlisted on the return—15 percent of the tax attributable to the omitted property.
(d) For incomplete returns by railroad and railroad terminal companies and private car and freight line and equipment companies—2 percent of the assessed value, not to exceed 10 percent thereof, shall be added to the values apportioned to the counties for each month or fraction thereof in which the return is incomplete; however, the return shall not be deemed incomplete until 15 days after notice of incompleteness is provided to the taxpayer.

(2) Penalties listed in this section shall be determined upon the total of all ad valorem personal property taxes, penalties and interest levied on the property, and such penalties shall be a lien on the property.

(3) Failure to file a return, or to otherwise properly submit all property for taxation, shall in no regard relieve any taxpayer of any requirement to pay all taxes assessed against him or her promptly.

(4) For good cause shown, and upon finding that such unlisting or late filing of returns was not intentional or made with the intent to evade or illegally avoid the payment of lawful taxes, the property appraiser or, in the case of properties valued by the Department of Revenue, the executive director may reduce or waive any of said penalties.

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

(1) Upon discovery that an erroneous or incomplete statement of personal property has been filed by a taxpayer or that all the property of a taxpayer has not been returned for taxation, the property appraiser shall proceed as follows:
(a) If the property is personal property and is discovered before April 1, the property appraiser shall make an assessment in triplicate. After attaching the affidavit and warrant required by law, the property appraiser shall dispose of the additional assessment roll in the same manner as provided by law.
(b) If the property is personal property and is discovered on or after April 1, or is real property discovered at any time, the property shall be added to the assessment roll then in preparation.
(2) If no tangible personal property tax return has been filed as required by law, including any extension which may have been granted for the filing of the return, the property appraiser is authorized to estimate from the best information available the assessment of the tangible personal property of a taxpayer who has not properly and timely filed his or her tax return. Such assessment shall be deemed to be prima facie correct, may be included on the tax roll, and taxes may be extended therefor on the tax roll in the same manner as for all other taxes.

History.—s. 38, ch. 4322, 1895; s. 5, ch. 4515, 1897; GS 538; s. 37, ch. 5596, 1907; RGS 737; CGL 945; s. 8, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 2, ch. 72-268; s. 1, ch. 77-102; s. 2, ch. 94-98; s. 1464, ch. 95-147.

Note.—Former s. 193.37; s. 197.031.

193.074 Confidentiality of returns.—All returns of property and returns required by former s. 201.022 submitted by the taxpayer pursuant to law shall be deemed to be confidential in the hands of the property appraiser, the clerk of the circuit court, the department, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability, and their employees and persons acting under their supervision and control, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such returns are exempt from the provisions of s. 119.07(1).

History.—s. 10, ch. 79-334; s. 2, ch. 86-300; s. 21, ch. 88-119; s. 38, ch. 90-360; s. 16, ch. 93-132; s. 49, ch. 96-406; s. 47, ch. 2001-266; s. 11, ch. 2009-21.

193.075 Mobile homes and recreational vehicles.—
(1) A mobile home shall be taxed as real property if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed. A mobile home shall be considered permanently affixed if it is tied down and connected to the normal and usual utilities. However, this provision does not apply to a mobile home, or any appurtenance thereto, that is being held for display by a licensed mobile home dealer or a licensed mobile home manufacturer and that is not rented or occupied. A mobile home that is taxed as real property shall be issued an “RP” series sticker as provided in s. 320.0815.

(2) A mobile home that is not taxed as real property shall have a current license plate properly affixed as provided in s. 320.08(11). Any such mobile home without a current license plate properly affixed shall be presumed to be tangible personal property.

(3) A recreational vehicle shall be taxed as real property if the owner of the recreational vehicle is also the owner of the land on which the vehicle is permanently affixed. A recreational vehicle shall be considered permanently affixed if it is connected to the normal and usual utilities and if it is tied down or it is attached or affixed in such a way that it cannot be removed without material or substantial damage to the recreational vehicle. Except when the mode of attachment or affixation is such that the recreational vehicle cannot be removed without material or substantial damage to the recreational vehicle or the real property, the intent of the owner to make the recreational vehicle permanently affixed shall be determinative. A recreational vehicle that is taxed as real property must be issued an “RP” series sticker as provided in s. 320.0815.

(4) A recreational vehicle that is not taxed as real property must have a current license plate properly affixed as provided in s. 320.08(9). Any such recreational vehicle without a current license plate properly affixed is presumed to be tangible personal property.

History.—s. 2, ch. 74-234; s. 10, ch. 88-216; s. 1, ch. 91-241; s. 6, ch. 93-132; s. 30, ch. 94-353; s. 3, ch. 95-404; s. 1, ch. 98-139.

193.077 Notice of new, rebuilt, or expanded property.—
(1) The property appraiser shall accept notices on or before April 1 of the year in which the new or additional real or personal property acquired to establish a new business or facilitate a business expansion or restoration is first subject to assessment. The notice shall be filed, on a form prescribed by the department, by any business seeking to qualify for an enterprise zone property tax credit as a new or expanded business pursuant to s. 220.182(4).
(2) Upon determining that the real or tangible personal property described in the notice is in fact to be incorporated into a new, expanded, or rebuilt business, the property appraiser shall so affirm and certify on the face of the notice and shall provide a copy thereof to the new or expanded business and to the department.

(3) Within 10 days of extension or recertification of the assessment rolls pursuant to s. 193.122, whichever is later, the property appraiser shall forward to the department a list of all property of new businesses and property separately assessed as expansion-related or rebuilt property pursuant to s. 193.085(5)(a). The list shall include the name and address of the business to which the property is assessed, the assessed value of the property, the total taxes levied against the property, the identifying number for the property as shown on the assessment roll, and a description of the property.

(4) This section expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

History.—ss. 4, 10, ch. 80-248; s. 5, ch. 83-204; s. 25, ch. 84-356; s. 63, ch. 94-136; s. 25, ch. 2000-210; s. 14, ch. 2005-287.

193.085 Listing all property.—

(1) The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, county, or state agency need not, but may, be listed.

(2) The department shall promulgate such regulations and shall make available maps and mapping materials as it deems necessary to ensure that all real property within the state is listed and valued on the real property assessment rolls of the respective counties. In addition, individual property appraisers may use such other maps and materials as they deem expedient to accomplish the purpose of this section.

(3)(a) All forms of local government, special taxing districts, multicounty districts, and municipalities shall provide written annual notification to the several property appraisers of any and all real property owned by any of them so that ownership of all such property will be properly listed.

(b) Whenever real property is listed on the real property assessment rolls of the respective counties in the name of the State of Florida or any of its agencies, the listing shall not be changed in the absence of a recorded deed executed by the State of Florida or the state agency in whose name the property is listed. If, in preparing the assessment rolls, the several property appraisers within the state become aware of the existence of a recorded deed not executed by the state and purporting to convey real property listed on the assessment rolls as state-owned, the property appraiser shall immediately forward a copy of the recorded deed to the state agency in whose name the property is listed.

(4) The department shall promulgate such rules as are necessary to ensure that all railroad property of all types is properly listed in the appropriate county and shall submit the county railroad property assessments to the respective county property appraisers not later than June 1 in each year. However, in those counties in which railroad assessments are not completed by the department by June 1, for millage certification purposes, the property appraiser may utilize the prior year’s values for such property.

(a) All railroad and railroad terminal companies maintaining tracks or other fixed assets in the state and subject to assessment under the unit-rule method of valuation shall make an annual return to the Department of Revenue. Such returns shall be filed on or before April 1 and shall be subject to the penalties provided in s. 193.072. The department shall make an annual assessment of all operating property of every description owned by or leased to such companies. Such assessment shall be apportioned to each county, based upon actual situs and, in the case of property not having situs in a particular county, shall be apportioned based upon track miles. Operating property shall include all property owned or leased to such company, including right-of-way presently in use by the company, track, switches, bridges, rolling stock, and other property directly related to the operation of the railroad. Nonoperating property shall include that portion of office buildings not used for operating purposes, property owned but not directly used for the operation of the railroad, and any other property
that is not used for operating purposes. The department shall promulgate rules necessary to ensure that all operating property is properly valued, apportioned, and returned to the appropriate county, including rules governing the form and content of returns. The evaluation and assessment of utility property shall be the duty of the property appraiser.

(b)1. All private car and freight line and equipment companies operating rolling stock in Florida shall make an annual return to the Department of Revenue. The department shall make an annual determination of the average number of cars habitually present in Florida for each company and shall assess the just value thereof.

2. The department shall promulgate rules respecting the methods of determining the average number of cars habitually present in Florida, the form and content of returns, and such other rules as are necessary to ensure that the property of such companies is properly returned, valued, and apportioned to the state.

3. For purposes of this paragraph, “operating rolling stock in Florida” means having ownership of rolling stock which enters Florida.

4. The department shall apportion the assessed value of such property to the local taxing jurisdiction based upon the number of track miles and the location of mainline track of the respective railroads over which the rolling stock has been operated in the preceding year in each taxing jurisdiction. The situs for taxation of such property shall be according to the apportionment.

(c) The values determined by the department pursuant to this subsection shall be certified to the property appraisers when such values have been finalized by the department. Prior to finalizing the values to be certified to the property appraisers, the department shall provide an affected taxpayer a notice of a proposed assessment and an opportunity for informal conference before the executive director’s designee. A property appraiser shall certify to the tax collector for collection the value as certified by the Department of Revenue.

(d) Returns and information from returns required to be made pursuant to this subsection may be shared pursuant to any formal agreement for the mutual exchange of information with another state.

(e) In any action challenging final assessed values certified by the department under this subsection, venue is in Leon County.

(5)(a) Beginning in the year in which a notice of new, rebuilt, or expanded property is accepted and certified pursuant to s. 193.077 and for the 4 years immediately thereafter, the property appraiser shall separately assess the prior existing property and the expansion-related or rebuilt property, if any, of each business having submitted said notice pursuant to s. 220.182(4). The listing of expansion-related or rebuilt property on an assessment roll shall immediately follow the listing of prior existing property for each expanded business. However, beginning with the first assessment roll following receipt of a notice from the department that a business has been disallowed an enterprise zone property tax credit, the property appraiser shall singly list the property of such business.

(b) This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

History.—s. 14, ch. 70-243; s. 2, ch. 73-228; s. 2, ch. 74-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 2, ch. 78-269; s. 11, ch. 79-334; s. 9, ch. 80-77; ss. 5, 10, ch. 80-248; s. 26, ch. 84-356; s. 6, ch. 89-174; s. 2, ch. 91-295; s. 64, ch. 94-136; s. 31, ch. 94-353; s. 1465, ch. 95-147; s. 24, ch. 2000-210; s. 15, ch. 2005-287; ss. 2, 10, ch. 2010-280; SJR 8-A, 2010 Special Session A.

year, and shall assess the same separately for such property as may have escaped taxation at and upon
the basis of valuation applied to such property for the year or years in which it escaped taxation, noting
distinctly the year when such property escaped taxation and such assessment shall have the same force
and effect as it would have had if it had been made in the year in which the property shall have escaped
taxation, and taxes shall be levied and collected thereon in like manner and together with taxes for the
current year in which the assessment is made. But no property shall be assessed for more than 3 years’
arrears of taxation, and all property so escaping taxation shall be subject to such taxation to be assessed
in whomsoever’s hands or possession the same may be found, except that property acquired by a bona
fide purchaser who was without knowledge of the escaped taxation shall not be subject to assessment
for taxes for any time prior to the time of such purchase, but it is the duty of the property appraiser
making such assessment to serve upon the previous owner a notice of intent to record in the public
records of the county a notice of tax lien against any property owned by that person in the county. Any
property owned by such previous owner which is situated in this state is subject to the lien of such
assessment in the same manner as a recorded judgment. Before any such lien may be recorded, the
owner so notified must be given 30 days to pay the taxes, penalties, and interest. Once recorded, such
lien may be recorded in any county in this state and shall constitute a lien on any property of such
person in such county in the same manner as a recorded judgment, and may be enforced by the tax
collector using all remedies pertaining to same; provided, that the county property appraiser shall not
assess any lot or parcel of land certified or sold to the state for any previous years unless such lot or
parcel of lands so certified or sold shall be included in the list furnished by the Chief Financial Officer
to the county property appraiser as provided by law; provided, if real or personal property be assessed
for taxes, and because of litigation delay ensues and the assessment be held invalid the taxing
authorities, may reassess such property within the time herein provided after the termination of such
litigation; provided further, that personal property acquired in good faith by purchase shall not be
subject to assessment for taxes for any time prior to the time of such purchase, but the individual or
 corporation liable for any such assessment shall continue personally liable for same. As used in this
subsection, the term “bona fide purchaser” means a purchaser for value, in good faith, before
certification of such assessment of back taxes to the tax collector for collection.
(2) This section applies to property of every class and kind upon which ad valorem tax is assessable
by any state or county authority under the laws of the state.
(3) Notwithstanding subsection (2), the provisions of this section requiring the retroactive assessment
and collection of ad valorem taxes shall not apply if:
(a) The owner of a building, structure, or other improvement to land that has not been previously
assessed complied with all necessary permitting requirements when the improvement was completed;
or
(b) The owner of real property that has not been previously assessed voluntarily discloses to the
property appraiser the existence of such property before January 1 of the year the property is first
assessed. The disclosure must be made on a form provided by the property appraiser.
History.—s. 24, ch. 4322, 1895; s. 1, ch. 4663, 1899; GS 524; s. 22, ch. 5596, 1907; RGS 722; ss. 1, 2,
ch. 9180, 1923; CGL 924-926; ss. 1, 1, ch. 69-55; s. 15, ch. 70-243; s. 1, ch. 77-102; s. 9, ch. 2002-18;
s. 174, ch. 2003-261; s. 1, ch. 2010-66.
Note.—Former ss. 193.23, 193.151.
193.102 Lands subject to tax sale certificates; assessments; taxes not extended.—
(1) All lands against which the state holds any tax sale certificate or other lien for delinquent taxes
assessed for the year 1940 or prior years shall be assessed for the year 1941 and subsequent years in
like manner and to the same effect as if no taxes against such lands were delinquent. Should the taxes
on such lands not be paid as required by law, such lands shall be sold or the title thereto shall become
vested in the county, in like manner and to the same effect as other lands upon which taxes are
delinquent are sold or the title to which becomes vested in the county under this law. Such lands upon
which tax certificates have been issued to this state, when sold by the county for delinquent taxes, may
be redeemed in the manner prescribed by this law; provided, that all tax certificates held by the state on such lands shall be redeemed at the same time, and the clerk of the circuit court shall disburse the money as provided by law. After the title to any such lands against which the state holds tax certificates becomes vested in the county as provided by this law, the county may sell such lands in the same manner as provided in s. 197.592, and the clerk of the circuit court shall distribute the proceeds from the sale of such lands by the board of county commissioners in proportion to the interest of the state, the several taxing units, and the funds of such units, as may be calculated by the clerk.

(2) The property appraisers, in making up their assessment rolls, shall place thereon the lands upon which taxes have been sold to the county, enter their valuation of the same on the roll, and extend the taxes upon such lands.

History.—s. 16, ch. 4322, 1895; GS 512; s. 13, ch. 5596, 1907; s. 1, ch. 6158, 1911; RGS 712, 769; CGL 914, 984; ss. 4, 23, ch. 20722, 1941; ss. 31/2, 10, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 16, ch. 70-243; s. 32, ch. 73-332; s. 5, ch. 75-103; s. 1, ch. 77-102; s. 1, ch. 77-174; ss. 205, 221, ch. 85-342.

Note.—Former ss. 193.16, 193.171, 193.63, 193.181.

193.114 Preparation of assessment rolls.—

(1) Each property appraiser shall prepare the following assessment rolls:

(a) Real property assessment roll.

(b) Tangible personal property assessment roll. This roll shall include taxable household goods and all other taxable tangible personal property.

(2) The real property assessment roll shall include:

(a) The just value.

(b) The school district assessed value.

(c) The nonschool district assessed value.

(d) The difference between just value and school district and nonschool district assessed value for each statutory provision resulting in such difference.

(e) The school taxable value.

(f) The nonschool taxable value.

(g) The amount of each exemption or discount causing a difference between assessed and taxable value.

(h) The value of new construction.

(i) The value of any deletion from the property causing a reduction in just value.

(j) Land characteristics, including the land use code, land value, type and number of land units, land square footage, and a code indicating a combination or splitting of parcels in the previous year.

(k) Improvement characteristics, including improvement quality, construction class, effective year built, actual year built, total living or usable area, number of buildings, number of residential units, value of special features, and a code indicating the type of special feature.

(l) The market area code, according to department guidelines.

(m) The neighborhood code, if used by the property appraiser.

(n) The recorded selling price, ownership transfer date, and official record book and page number or clerk instrument number for each deed or other instrument transferring ownership of real property and recorded or otherwise discovered during the period beginning 1 year before the assessment date and up to the date the assessment roll is submitted to the department. The assessment roll shall also include the basis for qualification or disqualification of a transfer as an arms-length transaction. A decision qualifying or disqualifying a transfer of property as an arms-length transaction must be recorded on the assessment roll within 3 months after the date that the deed or other transfer instrument is recorded or otherwise discovered. If, subsequent to the initial decision qualifying or disqualifying a transfer of property, the property appraiser obtains information indicating that the initial decision should be changed, the property appraiser may change the qualification decision and, if so, must document the reason for the change in a manner acceptable to the executive director or the executive director’s
designee. Sale or transfer data must be current on all tax rolls submitted to the department. As used in this paragraph, the term “ownership transfer date” means the date that the deed or other transfer instrument is signed and notarized or otherwise executed.

(o) A code indicating that the physical attributes of the property as of January 1 were significantly different than that at the time of the last sale.

(p) The name and address of the owner.

(q) The state of domicile of the owner.

(r) The physical address of the property.

(s) The United States Census Bureau block group in which the parcel is located.

(t) Information specific to the homestead property, including the social security number of the homestead applicant and the applicant’s spouse, if any, and, for homestead property to which a homestead assessment difference was transferred in the previous year, the number of owners among whom the previous homestead was split, the assessment difference amount, the county of the previous homestead, the parcel identification number of the previous homestead, and the year in which the difference was transferred.

(u) A code indicating confidentiality pursuant to s. 119.071.

(v) The millage for each taxing authority levying tax on the property.

(w) For tax rolls submitted subsequent to the tax roll submitted pursuant to s. 193.1142, a notation indicating any change in just value from the tax roll initially submitted pursuant to s. 193.1142 and a code indicating the reason for the change.

3(3) The tangible personal property roll shall include:

(a) An industry code.

(b) A code reference to tax returns showing the property.

(c) The just value of furniture, fixtures, and equipment.

(d) The just value of leasehold improvements.

(e) The assessed value.

(f) The difference between just value and school district and nonschool district assessed value for each statutory provision resulting in such difference.

(g) The taxable value.

(h) The amount of each exemption or discount causing a difference between assessed and taxable value.

(i) The penalty rate.

(j) The name and address of the owner or fiduciary responsible for the payment of taxes on the property and an indicator of fiduciary capacity, as appropriate.

(k) The state of domicile of the owner.

(l) The physical address of the property.

(m) The millage for each taxing authority levying tax on the property.

4(a) For every change made to the assessed or taxable value of a parcel on an assessment roll subsequent to the mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director’s designee.

(b) For every change that decreases the assessed or taxable value of a parcel on an assessment roll between the time of complete submission of the tax roll pursuant to s. 193.1142(3) and mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director’s designee.

(c) Changes made by the value adjustment board are not subject to the requirements of this subsection.

5 For proprietary purposes, including the furnishing or sale of copies of the tax roll under s. 119.07(1), the property appraiser is the custodian of the tax roll and the copies of it which are
maintained by any state agency. The department or any state or local agency may use copies of the tax roll received by it for official purposes and shall permit inspection and examination thereof under s. 119.07(1), but is not required to furnish copies of the records. A social security number submitted under s. 196.011(1) is confidential and exempt from s. 24(a), Art. I of the State Constitution and the provisions of s. 119.07(1). A copy of documents containing the numbers furnished or sold by the property appraiser, except a copy furnished to the department, or a copy of documents containing social security numbers provided by the department or any state or local agency for inspection or examination by the public, must exclude those social security numbers.

(6) The rolls shall be prepared in the format and contain the data fields specified pursuant to s. 193.1142.

History.—s. 17, ch. 70-243; ss. 10, 21, ch. 73-172; s. 21, ch. 74-234; s. 1, ch. 77-102; ss. 45, 46, ch. 77-104; s. 8, ch. 80-274; s. 4, ch. 81-308; s. 5, ch. 82-208; ss. 19, 64, 80, ch. 82-226; s. 130, ch. 91-112; s. 2, ch. 93-132; s. 1, ch. 94-130; s. 1466, ch. 95-147; s. 50, ch. 96-406; s. 7, ch. 2006-312; s. 4, ch. 2007-339; s. 1, ch. 2008-173; s. 4, ch. 2012-193.

1Note.—
A. Section 1, ch. 2007-339, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.
“(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”
B. Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

2Note.—Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”


193.1142 Approval of assessment rolls.—

1(1)(a) Each assessment roll shall be submitted to the executive director of the Department of Revenue for review in the manner and form prescribed by the executive director on or before July 1. The department shall require the assessment roll submitted under this section to include the social security numbers required under s. 196.011. The roll submitted to the executive director need not include centrally assessed properties prior to approval under this subsection and subsection (2). Such review by the executive director shall be made to determine if the rolls meet all the appropriate
requirements of law relating to form and just value. Upon approval of the rolls by the executive
director, who, as used in this section includes his or her designee, the hearings required in s. 194.032
may be held.
(b) In addition to the other requirements of this chapter, the executive director is authorized to
require that additional data be provided on the assessment roll submitted under this section and
subsequent submissions of the tax roll. The executive director is authorized to notify property
appraisers by April 1 of each year of the form and content of the assessment roll to be submitted on
July 1.
(c) The roll shall be submitted in the compatible electronic format specified by the executive
director. This format includes comma delimited, or other character delimited, flat file. Any property
appraiser subject to hardship because of the specified format may provide written notice to the
executive director by May 1 explaining the hardship and may be allowed to provide the roll in an
alternative format at the executive director’s discretion. If the tax roll submitted pursuant to this section
is in an incompatible format or if its data field integrity is lacking in any respect, such failure shall
operate as an automatic extension of time to submit the roll. Additional parcel-level data that may be
required by the executive director include, but are not limited to codes, fields, and data pertaining to:
1. The elements set forth in s. 193.114; and
2. Property characteristics, including location and other legal, physical, and economic characteristics
   regarding the property, including, but not limited to, parcel-level geographical information system
   information.
(2)(a) The executive director or his or her designee shall disapprove all or part of any assessment roll
of any county not in full compliance with the administrative order of the executive director issued
pursuant to the notice called for in s. 195.097 and shall otherwise disapprove all or any part of any roll
not assessed in substantial compliance with law, as disclosed during the investigation by the
department, including, but not limited to, audits by the Department of Revenue and Auditor General
establishing noncompliance.
(b) If an assessment roll is disapproved under paragraph (a) and the reason for the disapproval is
noncompliance due to material mistakes of fact relating to physical characteristics of property, the
executive director or his or her designee may issue an administrative order as provided in s. 195.097.
In such event, the millage adoption process, extension of tax rolls, and tax collection shall proceed and
the interim roll procedures of s. 193.1145 shall not be invoked.
(c) For purposes of this subsection, “material mistakes of fact” means any and all mistakes of fact
relating to physical characteristics of property that, if included in the assessment of property, would
result in a deviation or change in assessed value of the parcel of property.
(3) An assessment roll shall be deemed to be approved if the department has not taken action to
disapprove it within 50 days of a complete submission of the rolls by the property appraiser, except as
provided in subsection (4). A submission shall be deemed complete if it meets all applicable provisions
of law as to form and content; includes, or is accompanied by, all information which was lawfully
requested by the department prior to the initial submission date; and is not an interim roll. The
department shall notify the property appraiser of an incomplete submission not later than 10 days after
receipt thereof.
(4) The department is authorized to issue a review notice to a county property appraiser within 30
days of a complete submission of the assessment rolls of that county. Such review notice shall be in
writing; shall set forth with specificity all reasons relied on by the department as a basis for issuing the
review notice; shall specify all supporting data, surveys, and statistical compilations for review; and
shall set forth with particularity remedial steps which the department requires the property appraiser to
take in order to obtain approval of the tax roll. In the event that such notice is issued:
(a) The time period of 50 days specified in subsection (3) shall be 60 days after the issuance of the
notice.
(b) The notice required pursuant to s. 200.069 shall not be issued prior to approval of an assessment roll for the county or prior to institution of interim roll procedures under s. 193.1145.

(5) Whenever an assessment roll submitted to the department is returned to the property appraiser for additional evaluation, a review notice shall be issued for the express purpose of the adjustment provided in s. 200.065(11).

(6) In no event shall a formal determination by the department pursuant to this section be made later than 90 days after the first complete submission of the rolls by the county property appraiser.

(7) Approval or disapproval of all or any part of a roll shall not be deemed to be final until the procedures instituted under s. 195.092 have been exhausted.

(8) Chapter 120 does not apply to this section.

History.—s. 5, ch. 82-208; ss. 19, 80, ch. 82-226; s. 54, ch. 83-217; s. 20, ch. 83-349; s. 1, ch. 84-164; s. 3, ch. 86-190; s. 1, ch. 87-318; s. 131, ch. 91-112; s. 3, ch. 93-132; ss. 43, 73, ch. 94-353; s. 31, ch. 95-145; s. 1467, ch. 95-147; s. 5, ch. 2007-321; s. 2, ch. 2008-173.

1Note.—Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

193.1145 Interim assessment rolls.—

(1) It is the intent of the Legislature that no undue restraint shall be placed on the ability of local government to finance its activities in a timely and orderly fashion, and, further, that just and uniform valuations for all parcels shall not be frustrated if the attainment of such valuations necessitates delaying a final determination of assessments beyond the normal 12-month period. Toward these ends, the Legislature hereby provides a method for levying and collecting ad valorem taxes which may be used if:

(a) The property appraiser has been granted an extension of time for completion of the assessment of all property pursuant to s. 193.023(1) beyond September 1 or has not certified value pursuant to s. 200.065(1) by August 1; or

(b) All or part of the assessment roll of a county is disapproved pursuant to s. 193.1142; provided a local taxing authority brings a civil action in the circuit court for the county in which relief is sought and the court finds that there will be a substantial delay in the final determination of assessments, which delay will substantially impair the ability of the authority to finance its activities. Such action may be filed on or after July 1. Upon such a determination, the court may order the use of the last approved roll, adjusted to the extent practicable to reflect additions, deletions, and changes in ownership, parcel configuration, and exempt status, as the interim roll when the action was filed under paragraph (a), or may order the use of the current roll as the interim roll when the action was filed under paragraph (b). When the action was filed under paragraph (a), certification of value pursuant to s. 200.065(1) shall be made immediately following such determination by the court. When the action was filed under paragraph (b), the procedures required under s. 200.065 shall continue based on the original certification of value. However, if the property appraiser recommends that interim roll procedures be instituted and the governing body of the county does not object and if conditions of paragraph (a) or paragraph (b) apply, such civil action shall not be required. The property appraiser shall notify the department and each taxing authority within his or her jurisdiction prior to instituting interim roll procedures without a court order.

(2) The taxing authority shall, in its name as plaintiff, initiate action for relief under this section by filing an “Application for Implementation of an Interim Assessment Roll” in the circuit court. The property appraiser and the executive director of the Department of Revenue shall be named as the defendants when the action is filed. The court shall set an immediate hearing and give the case priority
over other pending cases. When the disapproval of all or any part of the assessment roll is contested, the court shall sever this issue from the proceeding and transfer it to the Circuit Court in and for Leon County for a determination.

(3)(a) If the court so finds as provided in subsection (1), the property appraiser shall prepare and extend taxes against the interim assessment roll. The extension of taxes shall occur within 60 days of disapproval of all or part of the assessment roll, or by November 15, in the event that the assessment roll has not been submitted to the department pursuant to s. 193.1142; however, in no event shall taxes be extended before the hearing and notice procedures required in s. 200.065 have been completed.

(b) Upon authorization to use an interim assessment roll, the property appraiser shall so advise the taxing units within his or her jurisdiction. The millage rates adopted at the hearings held pursuant to s. 200.065(2)(d) shall be considered provisional millage rates and shall apply only to valuations shown on the interim assessment roll. Such taxing units shall certify such rates to the property appraiser.

(4) All provisions of law applicable to millage rates and limitations thereon shall apply to provisional millage rates, except as otherwise provided in this section.

(5) Upon extension, the property appraiser shall certify the interim assessment roll to the tax collector and shall notify the tax collector and the clerk of the circuit court that such roll is provisional and that ultimate tax liability on the property is subject to a final determination. The tax collector and the clerk of the circuit court shall be responsible for posting notices to this effect in conspicuous places within their respective offices. The property appraiser shall ensure that such notice appears conspicuously on the printed interim roll.

(6) The tax collector shall prepare and mail provisional tax bills to the taxpayers based upon interim assessments and provisional millage rates, which bills shall be subject to all provisions of law applicable to the collection and distribution of ad valorem taxes, except as otherwise provided in this section. These bills shall be clearly marked “PROVISIONAL—THIS IS NOT A FINAL TAX BILL”; shall be accompanied by an explanation of the possibility of a supplemental tax bill or refund based upon the tax roll as finally approved, pursuant to subsection (7); and shall further explain that the total amount of taxes collected by each taxing unit shall not be increased when the roll is finally approved.

(7) Upon approval of the assessment roll by the executive director, and after certification of the assessment roll by the value adjustment board pursuant to s. 193.122(2), the property appraiser shall, subject to the provisions of subsection (11), recompute each provisional millage rate of the taxing units within his or her jurisdiction, so that the total taxes levied when each recomputed rate is applied against the approved roll are equal to those of the corresponding provisional rate applied against the interim roll. Each recomputed rate shall be considered the official millage levy of the taxing unit for the tax year in question. The property appraiser shall notify each taxing unit as to the value of the recomputed or official millage rate.

(8)(a) Upon recomputation, the property appraiser shall extend taxes against the approved roll and shall prepare a reconciliation between the interim and approved assessment rolls. For each parcel, the reconciliation shall show provisional taxes levied, final taxes levied, and the difference thereof.

(b) The property appraiser shall certify such reconciliation to the tax collector, unless otherwise authorized pursuant to paragraph (d), which reconciliation shall contain sufficient information for the preparation of supplemental bills or refunds.

(c) Upon receipt of such reconciliation, the tax collector shall prepare and mail to the taxpayers either supplemental bills, due and collectible in the same manner as bills issued pursuant to chapter 197, or refunds in the form of county warrants. However, no bill shall be issued or considered due and owing, and no refund shall be authorized, if the amount thereof is less than $10. Approval by the Department of Revenue shall not be required for refunds made pursuant to this section.

(d) However, the court, upon a determination that the amount to be supplementally billed and refunded is insufficient to warrant a separate billing or that the length of time until the next regular issuance of ad valorem tax bills is similarly insufficient, may authorize the tax collector to withhold issuance of supplemental bills and refunds until issuance of the next year’s tax bills. At that time, the
amount due or the refund amount shall be added to or subtracted from the amount of current taxes due on each parcel, provided that the current tax and the prior year’s tax or refund shall be shown separately on the bill. Alternatively, at the option of the tax collector, separate bills and statements of refund may be issued.

(e) Any tax bill showing supplemental taxes due or a refund due, or any warrant issued as a refund, shall be accompanied by an explanatory notice in substantially the following form:

NOTICE OF SUPPLEMENTAL BILL
OR REFUND
OF PROPERTY TAXES

Property taxes for (year) were based upon a temporary assessment roll, to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for (year) has been recomputed for each taxpayer. BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT. However, if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively overassessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector’s office.

(9) Any person objecting to an interim assessment placed on any property taxable to him or her may request an informal conference with the property appraiser, pursuant to s. 194.011(2), or may seek judicial review of the interim property assessment. However, petitions to the value adjustment board shall not be filed or heard with respect to interim assessments. All provisions of law applicable to objections to assessments shall apply to the final approved assessment roll. The department shall adopt by rule procedures for notifying taxpayers of their final approved assessments and of the time period for filing petitions.

(10)(a) Delinquent provisional taxes on real property shall not be subject to the delinquent tax provisions of chapter 197 until such time as the assessment roll is reconciled, supplemental bills are issued, and taxes on the property remain delinquent. However, delinquent provisional taxes on real property shall accrue interest at an annual rate of 12 percent, computed in accordance with s. 197.172. Interest accrued on provisional taxes shall be added to the taxes, interest, costs, and charges due with respect to final taxes levied. When interest begins to accrue on delinquent provisional taxes, the property owner shall be given notice by first-class mail.

(b) Delinquent provisional taxes on personal property shall be subject to all applicable provisions of chapter 197.

(11) A recomputation of millage rates under this section shall not reduce or increase the total of all revenues available from state or local sources to a school district or to a unit of local government as defined in part II of chapter 218. Notwithstanding the provisions of subsection (7), the provisional millage rates levied by a multicounty taxing authority against an interim roll shall not be recomputed, but shall be considered the official or final tax rate for the year in question; and the interim roll shall be considered the final roll for each such taxing authority. Notwithstanding the provisions of subsection (7), millage rates adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution shall not be recomputed.

(12) The property appraiser shall follow a reasonable and expeditious timetable in completing a roll in compliance with the requirements of law. In the event of noncompliance, the executive director may seek any judicial or administrative remedy available to him or her under law to secure such compliance.

(13) For the purpose of this section, the terms “roll,” “assessment roll,” and “interim assessment roll” mean the rolls for real, personal, and centrally assessed property.

(14) Chapter 120 shall not apply to this section.

History.—s. 1, ch. 80-261; s. 5, ch. 80-274; s. 7, ch. 82-208; ss. 2, 21, 34, 80, ch. 82-226; ss. 206, 221, ch. 85-342; s. 139, ch. 91-112; s. 973, ch. 95-147; s. 28, ch. 95-280.
Performance review panel.—If there occurs within any 4-year period the final disapproval of all or any part of a county roll pursuant to s. 193.1142 for 2 separate years, the Governor shall appoint a three-member performance review panel. The panel shall investigate the circumstances surrounding such disapprovals and the general performance of the property appraiser. If the panel finds unsatisfactory performance, the property appraiser shall be ineligible for the designation and special qualification salary provided in s. 145.10(2). Within not less than 12 months, the property appraiser may requalify therefor, provided he or she successfully recompletes the courses and examinations applicable to new candidates.

History.—s. 8, ch. 80-377; s. 8, ch. 82-208; ss. 22, 80, ch. 82-226; s. 974, ch. 95-147.

Municipal assessment rolls.—

(1) The county property appraiser shall prepare an assessment roll for every municipality in the county. The value adjustment board shall give notice to the chief executive officer of each municipality whenever an appeal has been taken with respect to property located within that municipality. Representatives of that municipality shall be given an opportunity to be heard at such hearing. The property appraiser shall deliver each assessment roll to the appropriate municipality in the same manner as assessment rolls are delivered to the county commissions. The governing body of the municipality shall have 30 days to certify all millages to the county property appraiser. The county property appraiser shall extend the millage against the municipal assessment roll. The property appraiser shall certify the municipal tax roll to the county tax collector for collection in the same manner as the county tax roll is certified for collection. The property appraiser shall deliver to each municipality a copy of the municipal tax roll.

(2) The county tax collector shall collect all ad valorem taxes for municipalities within the county. He or she shall collect municipal taxes in the same manner as county taxes.

History.—s. 3, ch. 74-234; s. 1, ch. 76-133; s. 2, ch. 76-140; ss. 207, 221, ch. 85-342; s. 1, ch. 90-343; s. 140, ch. 91-112; s. 975, ch. 95-147.

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

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

(2) After the first certification of the tax rolls by the value adjustment board, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property. Upon completion of these extensions, and upon satisfying himself or herself that all property is properly taxed, the property appraiser shall certify the tax rolls and shall within 1 week thereafter publish notice of the date and fact of extension and certification in a periodical meeting the requirements of s. 50.011 and publicly display a notice of the date of certification in the office of the property appraiser. The property appraiser shall also supply notice of the date of the certification to any taxpayer who requests one in writing. These certificates and notices shall be made in the form required by the department and shall be attached to each roll as required by the department by regulation.

(3) When the tax rolls have been extended pursuant to s. 197.323, the second certification of the value adjustment board shall reflect all changes made by the board together with any adjustments or changes made by the property appraiser. Upon such certification, the property appraiser shall recertify the tax rolls with all changes to the collector and shall provide public notice of the date and fact of recertification pursuant to subsection (2).

(4) An appeal of a value adjustment board decision pursuant to s. 194.036(1)(a) or (b) by the property appraiser shall be filed prior to extension of the tax roll under subsection (2) or, if the roll was extended pursuant to s. 197.323, within 30 days of recertification under subsection (3). The roll may be certified by the property appraiser prior to an appeal being filed pursuant to s. 194.036(1)(c), but such
appeal shall be filed within 20 days after receipt of the decision of the department relative to further judicial proceedings.

(5) The department shall promulgate regulations to ensure that copies of the tax rolls are distributed to the appropriate officials and maintained as part of their records for as long as is necessary to provide for the orderly collection of taxes. Such regulations shall also provide for the maintenance of the necessary permanent copies of such rolls.

(6) The property appraiser may extend millage as required in subsection (2) against the assessment roll and certify it to the tax collector even though there are parcels subject to judicial or administrative review pursuant to s. 194.036(1). Such parcels shall be certified and have taxes extended against them in accordance with the decisions of the value adjustment board or the property appraiser’s valuation if the roll has been extended pursuant to s. 197.323, except that payment of such taxes by the taxpayer shall not preclude the taxpayer from being required to pay additional taxes in accordance with final judicial determination of an appeal filed pursuant to s. 194.036(1).

(7) Each assessment roll shall be submitted to the executive director of the department in the manner and form prescribed by the department within 1 week after extension and certification to the tax collector and again after recertification to the tax collector, if applicable. When the provisions of s. 193.1145 are exercised, the requirements of this subsection shall apply upon extension pursuant to s. 193.1145(3)(a) and again upon reconciliation pursuant to s. 193.1145(8)(a).

History.—s. 18, ch. 70-243; s. 1, ch. 71-371; s. 9, ch. 73-172; s. 4, ch. 74-234; s. 2, ch. 76-133; s. 5, ch. 76-234; s. 1, ch. 77-174; s. 14, ch. 82-226; s. 2, ch. 82-388; ss. 3, 26, ch. 83-204; s. 55, ch. 83-217; ss. 208, 221, ch. 85-342; s. 141, ch. 91-112; s. 976, ch. 95-147.

Note.—Consolidation of provisions of former ss. 193.401-193.421.

193.132 Prior assessments validated.—Every assessment of taxes heretofore made on property of any kind, when such assessment has been actually made in the name of the true owner, is hereby validated. No tax assessment or tax levy made upon any such property shall be held invalid by reason of or because of the subsequent amendment in the law.

History.—s. 1, ch. 10023, 1925; CGL 927; ss. 1, 2, ch. 69-55; s. 19, ch. 70-243.

Note.—Former ss. 192.32, 193.341.

193.133 Effect of mortgage fraud on property assessments.—

(1) Upon the finding of probable cause of any person for the crime of mortgage fraud, as defined in s. 817.545, or any other fraud involving real property that may have artificially inflated or could artificially inflate the value of property affected by such fraud, the arresting agency shall promptly notify the property appraiser of the county in which such property or properties are located of the nature of the alleged fraud and the property or properties affected. If notification as required in this section would jeopardize or negatively impact a continuing investigation, notification may be delayed until such time as notice may be made without such effect.

(2) The property appraiser may adjust the assessment of any affected real property.

(3) Upon a conviction of fraud as defined in subsection (1), the property appraiser of the county in which such property or properties are located shall, if necessary, reassess such property or properties affected by such fraud.

History.—s. 1, ch. 2008-80.

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

(1) Beginning in 1995, or the year following the year the property receives homestead exemption, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or
(b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) If the assessed value of the property as calculated under subsection (1) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(3)(a) Except as provided in this subsection or subsection (8), property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except as provided in this subsection. There is no change of ownership if:

1. Subsequent to the change or transfer, the same person is entitled to the homestead exemption as was previously entitled and:
   a. The transfer of title is to correct an error;
   b. The transfer is between legal and equitable title or equitable and equitable title and no additional person applies for a homestead exemption on the property; or
   c. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, if any individual who is additionally named as a grantee applies for a homestead exemption on the property, the application shall be considered a change of ownership;

2. Legal or equitable title is changed or transferred between husband and wife, including a change or transfer to a surviving spouse or a transfer due to a dissolution of marriage;

3. The transfer occurs by operation of law to the surviving spouse or minor child or children under s. 732.401; or

4. Upon the death of the owner, the transfer is between the owner and another who is a permanent resident and is legally or naturally dependent upon the owner.

(b) For purposes of this subsection, a leasehold interest that qualifies for the homestead exemption under s. 196.031 or s. 196.041 shall be treated as an equitable interest in the property.

(4)(a) Except as provided in paragraph (b), changes, additions, or improvements to homestead property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of homestead property damaged or destroyed by misfortune or calamity shall not increase the homestead property’s assessed value when the square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction. Additionally, the homestead property’s assessed value shall not increase if the total square footage of the homestead property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the homestead property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (1). The homestead property’s assessed value shall be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property’s total square footage before the damage or destruction shall be assessed pursuant to subsection (5). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the homestead.

(c) Changes, additions, or improvements that replace all or a portion of real property that was damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as if
such damage or destruction had not occurred and in accordance with paragraph (b) if the owner of such property:
1. Was permanently residing on such property when the damage or destruction occurred;
2. Was not entitled to receive homestead exemption on such property as of January 1 of that year; and
3. Applies for and receives homestead exemption on such property the following year.
(d) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the homestead property by the owner or by an owner association, which improvements directly benefit the homestead property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.
(5) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.
(6) Only property that receives a homestead exemption is subject to this section. No portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is subject to this section. When property is assessed under s. 193.461, s. 193.501, or s. 193.505 and contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, for the assessment to be subject to the limitation in this section.
(7) If a person received a homestead exemption limited to that person’s proportionate interest in real property, the provisions of this section apply only to that interest.
(8) Property assessed under this section shall be assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection.
(a) If the just value of the new homestead as of January 1 is greater than or equal to the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or the difference between the just value and the assessed value of the immediate prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this section.
(b) If the just value of the new homestead as of January 1 is less than the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the immediate prior homestead and multiplied by the assessed value of the immediate prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this paragraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals $500,000. Thereafter, the homestead shall be assessed as provided in this section.
(c) If two or more persons who have each received a homestead exemption as of January 1 of either of the 2 immediately preceding years and who would otherwise be eligible to have a new homestead property assessed under this subsection establish a single new homestead, the reduction from just value is limited to the higher of the difference between the just value and the assessed value of either of the
prior eligible homesteads as of January 1 of the year in which either of the eligible prior homesteads was abandoned, but may not exceed $500,000.

(d) If two or more persons abandon jointly owned and jointly titled property that received a homestead exemption as of January 1 of either of the 2 immediately preceding years, and one or more such persons who were entitled to and received a homestead exemption on the abandoned property establish a new homestead that would otherwise be eligible for assessment under this subsection, each such person establishing a new homestead is entitled to a reduction from just value for the new homestead equal to the just value of the prior homestead minus the assessed value of the prior homestead divided by the number of owners of the prior homestead who received a homestead exemption, unless the title of the property contains specific ownership shares, in which case the share of reduction from just value shall be proportionate to the ownership share. In the case of a husband and wife abandoning jointly titled property, the husband and wife may designate the ownership share to be attributed to each spouse by following the procedure in paragraph (f). To qualify to make such a designation, the husband and wife must be married on the date that the jointly owned property is abandoned. In calculating the assessment reduction to be transferred from a prior homestead that has an assessment reduction for living quarters of parents or grandparents pursuant to s. 193.703, the value calculated pursuant to s. 193.703(6) must first be added back to the assessed value of the prior homestead. The total reduction from just value for all new homesteads established under this paragraph may not exceed $500,000. There shall be no reduction from just value of any new homestead unless the prior homestead is reassessed at just value or is reassessed under this subsection as of January 1 after the abandonment occurs.

(e) If one or more persons who previously owned a single homestead and each received the homestead exemption for a new homestead where all persons who qualify for homestead exemption in the new homestead also qualified for homestead exemption in the previous homestead without an additional person qualifying for homestead exemption in the new homestead, the reduction in just value shall be calculated pursuant to paragraph (a) or paragraph (b), without application of paragraph (c) or paragraph (d).

(f) A husband and wife abandoning jointly titled property who wish to designate the ownership share to be attributed to each person for purposes of paragraph (d) must file a form provided by the department with the property appraiser in the county where such property is located. The form must include a sworn statement by each person designating the ownership share to be attributed to each person for purposes of paragraph (d) and must be filed prior to either person filing the form required under paragraph (h) to have a parcel of property assessed under this subsection. Such a designation, once filed with the property appraiser, is irrevocable.

(g) For purposes of receiving an assessment reduction pursuant to this subsection, a person entitled to assessment under this section may abandon his or her homestead even though it remains his or her primary residence by notifying the property appraiser of the county where the homestead is located. This notification must be in writing and delivered at the same time as or before timely filing a new application for homestead exemption on the property.

(h) In order to have his or her homestead property assessed under this subsection, a person must file a form provided by the department as an attachment to the application for homestead exemption, including a copy of the form required to be filed under paragraph (f), if applicable. The form, which must include a sworn statement attesting to the applicant’s entitlement to assessment under this subsection, shall be considered sufficient documentation for applying for assessment under this subsection. The department shall require by rule that the required form be submitted with the application for homestead exemption under the timeframes and processes set forth in chapter 196 to the extent practicable.

(i) If the previous homestead was located in a different county than the new homestead, the property appraiser in the county where the new homestead is located must transmit a copy of the completed form together with a completed application for homestead exemption to the property
appraiser in the county where the previous homestead was located. If the previous homesteads of applicants for transfer were in more than one county, each applicant from a different county must submit a separate form.

2. The property appraiser in the county where the previous homestead was located must return information to the property appraiser in the county where the new homestead is located by April 1 or within 2 weeks after receipt of the completed application from that property appraiser, whichever is later. As part of the information returned, the property appraiser in the county where the previous homestead was located must provide sufficient information concerning the previous homestead to allow the property appraiser in the county where the new homestead is located to calculate the amount of the assessment limitation difference which may be transferred and must certify whether the previous homestead was abandoned and has been or will be reassessed at just value or reassessed according to the provisions of this subsection as of the January 1 following its abandonment.

3. Based on the information provided on the form from the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located shall calculate the amount of the assessment limitation difference which may be transferred and apply the difference to the January 1 assessment of the new homestead.

4. All property appraisers having information-sharing agreements with the department are authorized to share confidential tax information with each other pursuant to s. 195.084, including social security numbers and linked information on the forms provided pursuant to this section.

5. The transfer of any limitation is not final until any values on the assessment roll on which the transfer is based are final. If such values are final after tax notice bills have been sent, the property appraiser shall make appropriate corrections and a corrected tax notice bill shall be sent. Any values that are under administrative or judicial review shall be noticed to the tribunal or court for accelerated hearing and resolution so that the intent of this subsection may be carried out.

6. If the property appraiser in the county where the previous homestead was located has not provided information sufficient to identify the previous homestead and the assessment limitation difference is transferable, the taxpayer may file an action in circuit court in that county seeking to establish that the property appraiser must provide such information.

7. If the information from the property appraiser in the county where the previous homestead was located is provided after the procedures in this section are exercised, the property appraiser in the county where the new homestead is located shall make appropriate corrections and a corrected tax notice and tax bill shall be sent.

8. This subsection does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

9. The property appraiser in the county where the new homestead is located shall promptly notify a taxpayer if the information received, or available, is insufficient to identify the previous homestead and the amount of the assessment limitation difference which is transferable. Such notification shall be sent on or before July 1 as specified in s. 196.151.

10. The taxpayer may correspond with the property appraiser in the county where the previous homestead was located to further seek to identify the homestead and the amount of the assessment limitation difference which is transferable.

11. If the property appraiser in the county where the previous homestead was located supplies sufficient information to the property appraiser in the county where the new homestead is located, such information shall be considered timely if provided in time for inclusion on the notice of proposed property taxes sent pursuant to ss. 194.011 and 200.065(1).

12. If the property appraiser has not received information sufficient to identify the previous homestead and the amount of the assessment limitation difference which is transferable before mailing the notice of proposed property taxes, the taxpayer may file a petition with the value adjustment board in the county where the new homestead is located.
(j) Any person who is qualified to have his or her property assessed under this subsection and who fails to file an application by March 1 may file an application for assessment under this subsection and may, pursuant to s. 194.011(3), file a petition with the value adjustment board requesting that an assessment under this subsection be granted. Such petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding s. 194.013, such person must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the assessment under this subsection and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the assessment, the property appraiser or the value adjustment board may grant an assessment under this subsection. For the 2008 assessments, all petitioners for assessment under this subsection shall be considered to have demonstrated particular extenuating circumstances.

(k) Any person who is qualified to have his or her property assessed under this subsection and who fails to timely file an application for his or her new homestead in the first year following eligibility may file in a subsequent year. The assessment reduction shall be applied to assessed value in the year the transfer is first approved, and refunds of tax may not be made for previous years.

(l) The property appraisers of the state shall, as soon as practicable after March 1 of each year and on or before July 1 of that year, carefully consider all applications for assessment under this subsection which have been filed in their respective offices on or before March 1 of that year. If, upon investigation, the property appraiser finds that the applicant is entitled to assessment under this subsection, the property appraiser shall make such entries upon the tax rolls of the county as are necessary to allow the assessment. If, after due consideration, the property appraiser finds that the applicant is not entitled under the law to assessment under this subsection, the property appraiser shall immediately make out a notice of such disapproval, giving his or her reasons therefor, and a copy of the notice must be served upon the applicant by the property appraiser either by personal delivery or by registered mail to the post office address given by the applicant. The applicant may appeal the decision of the property appraiser refusing to allow the assessment under this subsection to the value adjustment board, and the board shall review the application and evidence presented to the property appraiser upon which the applicant based the claim and shall hear the applicant in person or by agent on behalf of his or her right to such assessment. Such appeal shall be heard by an attorney special magistrate if the value adjustment board uses special magistrates. The value adjustment board shall reverse the decision of the property appraiser in the cause and grant assessment under this subsection to the applicant if, in its judgment, the applicant is entitled to be granted the assessment or shall affirm the decision of the property appraiser. The action of the board is final in the cause unless the applicant, within 15 days following the date of refusal of the application by the board, files in the circuit court of the county in which the homestead is located a proceeding against the property appraiser for a declaratory judgment as is provided by chapter 86 or other appropriate proceeding. The failure of the taxpayer to appear before the property appraiser or value adjustment board or to file any paper other than the application as provided in this subsection does not constitute any bar to or defense in the proceedings.

(9) Erroneous assessments of homestead property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.
(10) If the property appraiser determines that for any year or years within the prior 10 years a person who was not entitled to the homestead property assessment limitation granted under this section was granted the homestead property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, when a person entitled to exemption pursuant to s. 196.031 inadvertently receives the limitation pursuant to this section following a change of ownership, the assessment of such property must be corrected as provided in paragraph (9)(a), and the person need not pay the unpaid taxes, penalties, or interest.


Note.—Section 1, ch. 2007-339, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.
“(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

Note.—Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

193.1551 Assessment of certain homestead property damaged in 2004 named storms.—
Notwithstanding the provisions of s. 193.155(4), the assessment at just value for changes, additions, or improvements to homestead property rendered uninhabitable in one or more of the named storms of 2004 shall be limited to the square footage exceeding 110 percent of the homestead property’s total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an addition, or an improvement that is subject to assessment at just value. The provisions of this section are limited to homestead properties in which repairs are commenced by January 1, 2008, and apply retroactively to January 1, 2005.

History.—s. 1, ch. 2005-268; s. 2, ch. 2007-106.

193.1552 Assessment of properties affected by imported or domestic drywall.—
(1) As used in this section, the term “imported or domestic drywall” means drywall that contains elevated levels of elemental sulfur that results in corrosion of certain metals.
(2) When a property appraiser determines that a single-family residential property is affected by imported or domestic drywall and needs remediation to bring that property up to current building standards, the property appraiser shall adjust the assessed value of that property by taking into consideration the presence of the imported or domestic drywall and the impact of such drywall on the assessed value. If the building cannot be used for its intended purpose without remediation or repair, the value of such building shall be assessed at the nominal just value of $0.
(3) This section applies only to properties in which:
(a) Imported or domestic drywall was used in the construction of the property or an improvement to the property.
(b) The imported or domestic drywall has a significant negative impact on the just value of the property or improvement.
(c) The purchaser was unaware of the imported or domestic drywall at the time of purchase.
(4) This section does not apply to property owners who were aware of the presence of imported or domestic drywall at the time of purchase.
(5) Homestead property to which this section applies shall be considered damaged by misfortune or calamity under s. 193.155(4)(b), except that the 3-year deadline does not apply.
(6) Homestead property shall not be considered abandoned when a homeowner vacates such property for the purpose of remediation and repair under this section, provided the homeowner does not establish a new homestead.
(7) Upon the substantial completion of remediation and repairs, the property shall be assessed as if such imported or domestic drywall had not been present.
(8) This section is repealed July 1, 2017, unless reviewed and reenacted by the Legislature on or before that date.

History.—s. 1, ch. 2010-170.

193.1554 Assessment of nonhomestead residential property.—
(1) As used in this section, the term “nonhomestead residential property” means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. 196.031.
(2) For all levies other than school district levies, nonhomestead residential property shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.
(3) Beginning in the year following the year the nonhomestead residential property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.
(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.
(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section, a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:
(a) The transfer of title is to correct an error.
(b) The transfer is between legal and equitable title.
(c) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage.
(d) For a publicly traded company, the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or an acquisition by another company, including an acquisition by acquiring outstanding shares of the company.
Except as provided in paragraph (b), changes, additions, or improvements to nonhomestead residential property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonhomestead residential property damaged or destroyed by misfortune or calamity shall not increase the property’s assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction. Additionally, the property’s assessed value shall not increase if the total square footage of the property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (3). The property’s assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property’s total square footage before the damage or destruction shall be assessed pursuant to subsection (8). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the nonhomestead residential property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

Any increase in the value of property assessed under this section which is attributable to combining or dividing parcels shall be assessed at just value, and the just value shall be apportioned among the parcels created.

For divided parcels, the amount by which the sum of the just values of the divided parcels exceeds what the just value of the parcel would be if undivided shall be attributable to the division. This amount shall be apportioned to the parcels pro rata based on their relative just values.

For combined parcels, the amount by which the just value of the combined parcel exceeds what the sum of the just values of the component parcels would be if they had not been combined shall be attributable to the combination.

A parcel that is combined or divided after January 1 and included as a combined or divided parcel on the tax notice is not considered to be a combined or divided parcel until the January 1 on which it is first assessed as a combined or divided parcel.

When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

Erroneous assessments of nonhomestead residential property assessed under this section may be corrected in the following manner:

If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was
granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

History.—ss. 10, 11, ch. 2007-339; s. 4, ch. 2008-173; s. 12, ch. 2009-21; s. 2, ch. 2010-109; ss. 1, 2, ch. 2011-125; s. 6, ch. 2012-193.

Note.—Section 1, ch. 2007-339, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.
“(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

Note.—
A. Section 1, ch. 2011-125, amended subsection (3), effective “[i]f House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012.” House Joint Resolution 381 passed; if it is approved by a vote of the electors in the general election held in November 2012, subsection (3), as amended by s. 1, ch. 2011-125, and s. 6, ch. 2012-193, will read:
(3) Beginning in 2013, or the year following the year the nonhomestead residential property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 5 percent of the assessed value of the property for the prior year, except as provided in subsection (6).
B. Section 7, ch. 2011-125, provides that:
“(1) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, to make necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if . . . sections 1, 3, and 5 of this act become law.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”
C. Section 9, ch. 2011-125, provides that “[t]his act shall take effect upon becoming a law, except that . . . the sections of this act which take effect upon the approval of House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, by a vote of the electors in the general election held in November 2012 shall apply to the 2013 tax roll if the revision of the State Constitution contained in House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012.” House Joint Resolution 381 passed the Legislature.

Note.—Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

193.1555 Assessment of certain residential and nonresidential real property.—

(1) As used in this section, the term:

(a) “Nonresidential real property” means real property that is not subject to the assessment limitations set forth in subsection 4(a), (b), (c), (d), or (g), Art. VII of the State Constitution.

(b) “Improvement” means an addition or change to land or buildings which increases their value and is more than a repair or a replacement.

(2) For all levies other than school district levies, nonresidential real property and residential real property that is not assessed under s. 193.155 or s. 193.1554 shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.

(3) Beginning in the year following the year the property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a qualifying improvement or change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section:

(a) A qualifying improvement means any substantially completed improvement that increases the just value of the property by at least 25 percent.

(b) A change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

1. The transfer of title is to correct an error.

2. The transfer is between legal and equitable title.

3. For a publicly traded company, the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or acquisition by another company, including acquisition by acquiring outstanding shares of the company.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonresidential real property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonresidential real property damaged or destroyed by misfortune or calamity shall not increase the property’s assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction and do not change the property’s character or use. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction and do not change the property’s character or use shall be reassessed as provided under subsection (3). The property’s assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property’s total square footage before the damage or destruction shall be assessed pursuant to subsection (8). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.
Any increase in the value of property assessed under this section which is attributable to combining or dividing parcels shall be assessed at just value, and the just value shall be apportioned among the parcels created.

(a) For divided parcels, the amount by which the sum of the just values of the divided parcels exceeds what the just value of the parcel would be if undivided shall be attributable to the division. This amount shall be apportioned to the parcels pro rata based on their relative just values.

(b) For combined parcels, the amount by which the just value of the combined parcel exceeds what the sum of the just values of the component parcels would be if they had not been combined shall be attributable to the combination.

(c) A parcel that is combined or divided after January 1 and included as a combined or divided parcel on the tax notice is not considered to be a combined or divided parcel until the January 1 on which it is first assessed as a combined or divided parcel.

(8) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(9) Erroneous assessments of nonresidential real property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(10) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.


Note.—Section 1, ch. 2007-339, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.

“(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

“(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

Note.—
A. Section 3, ch. 2011-125, amended subsection (3), effective “[i]f House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012.” House Joint Resolution 381 passed; if it is approved by a vote of the
electors in the general election held in November 2012, subsection (3), as amended by s. 3, ch. 2011-125, and s. 7, ch. 2012-193, will read:

(3) Beginning in 2013, or the year following the year the property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 5 percent of the assessed value of the property for the prior year, except as provided in subsection (6).

B. Section 7, ch. 2011-125, provides that:

“(1) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, to make necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if . . . sections 1, 3, and 5 of this act become law.

“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

B. Section 7, ch. 2011-125, provides that:

“(1) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, to make necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if . . . sections 1, 3, and 5 of this act become law.

“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

B. Section 9, ch. 2011-125, provides that “[t]his act shall take effect upon becoming a law, except that . . . the sections of this act which take effect upon the approval of House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, by a vote of the electors in the general election held in November 2012 shall apply to the 2013 tax roll if the revision of the State Constitution contained in House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012.” House Joint Resolution 381 passed the Legislature.

Note.—Section 13, ch. 2008-173, provides that:

“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.

“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

193.1556 Notice of change of ownership or control required.—
(1) Any person or entity that owns property assessed under s. 193.1554 or s. 193.1555 must notify the property appraiser promptly of any change of ownership or control as defined in ss. 193.1554(5) and 193.1555(5). If the change of ownership is recorded by a deed or other instrument in the public records of the county where the property is located, the recorded deed or other instrument shall serve as notice to the property appraiser. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner’s property was not entitled to assessment under s. 193.1554 or s. 193.1555, the owner of the property is subject to the taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes avoided. It is the duty of the property appraiser making such determination to record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person or entity that illegally or improperly was assessed under s. 193.1554 or s. 193.1555. If such person or entity no longer owns property in that county, but owns property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it becomes a lien against such property in such county or counties.

(2) The Department of Revenue shall provide a form by which a property owner may provide notice to all property appraisers of a change of ownership or control. The form must allow the property owner
to list all property that it owns or controls in this state for which a change of ownership or control as defined in s. 193.1554(5) or s. 193.1555(5) has occurred, but has not been noticed previously to property appraisers. Providing notice on this form constitutes compliance with the notification requirements in this section.

History.—s. 14, ch. 2007-339; s. 6, ch. 2008-173; s. 4, ch. 2010-109.

1Note.—
A. Section 1, ch. 2007-339, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.
“(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”
B. Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

PART II
SPECIAL CLASSES OF PROPERTY
193.441 Legislative intent; findings and declaration.
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193.703 Reduction in assessment for living quarters of parents or grandparents.
193.441 Legislative intent; findings and declaration.—
(1) For the purposes of assessment roll preparation and recordkeeping, it is the legislative intent that any assessment for tax purposes which is less than the just value of the property shall be considered a classified use assessment and reported accordingly.

(2) The Legislature finds that Florida’s groundwater is among the state’s most precious and basic natural resources. The Legislature further finds that it is in the interest of the state to protect its groundwater from pollution, overutilization, and other degradation because groundwater is the primary source of potable water for 90 percent of Floridians. The Legislature declares that it is in the public interest to allow county governments the flexibility to implement voluntary tax assessment programs that protect the state’s high-water recharge areas.

History.—s. 12, ch. 79-334; s. 1, ch. 96-204.

193.451 Annual growing of agricultural crops, nonbearing fruit trees, nursery stock; taxability.—

(1) Growing annual agricultural crops, nonbearing fruit trees, and nursery stock, regardless of the growing methods, shall be considered as having no ascertainable value and shall not be taxable until they have reached maturity or a stage of marketability and have passed from the hands of the producer and/or offered for sale. This section shall be construed liberally in favor of the taxpayer.

(2) Raw, annual, agricultural crops shall be considered to have no ascertainable value and shall not be taxable until such property is offered for sale to the consumer.

(3) Personal property leased or subleased by the Department of Agriculture and Consumer Services and utilized in the inspection, grading, or classification of citrus fruit shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. It is the expressed intent of the Legislature that this subsection shall have retroactive application to December 31, 2003.

History.—ss. 1, 2, ch. 63-432; s. 1, ch. 67-573; ss. 1, 2, ch. 69-55; s. 1, ch. 2005-210.

Note.—Former s. 192.063.

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

(1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The board may also review all lands classified by the property appraiser upon its own motion. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3)(a) No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such lands, may require the taxpayer or the taxpayer’s representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file an application for the classification and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding the provisions of s. 194.013, the applicant must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the property appraiser or the value
adjustment board to warrant granting the classification, the property appraiser or the value adjustment board may grant the classification. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted by the property appraiser. Such waiver may be revoked by a majority vote of the governing body of the county.

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term “bona fide agricultural purposes” means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:
   a. The length of time the land has been so used.
   b. Whether the use has been continuous.
   c. The purchase price paid.
   d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
   e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.
   f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
   g. Such other factors as may become applicable.

2. Offering property for sale does not constitute a primary use of land and may not be the basis for denying an agricultural classification if the land continues to be used primarily for bona fide agricultural purposes while it is being offered for sale.

(c) The maintenance of a dwelling on part of the lands used for agricultural purposes shall not in itself preclude an agricultural classification.

(d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

(e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 31 of each year, provide notice to the owner of land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. If a county has waived the requirement that an annual application or statement be made for classification of property pursuant to paragraph (a), the county may, by a majority vote of its governing body, waive the notice and certification requirements of this paragraph and shall provide the property owner with the same notification provided to owners of land granted an agricultural classification by the property appraiser. Such waiver may be revoked by a majority vote of the county’s governing
This paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

(4)(a) The property appraiser shall reclassify the following lands as nonagricultural:
1. Land diverted from an agricultural to a nonagricultural use.
2. Land no longer being utilized for agricultural purposes.
3. Land that has been zoned to a nonagricultural use at the request of the owner subsequent to the enactment of this law.
(b) The board of county commissioners may also reclassify lands classified as agricultural to nonagricultural when there is contiguous urban or metropolitan development and the board of county commissioners finds that the continued use of such lands for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.
(c) Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.

(5) For the purpose of this section, “agricultural purposes” includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, when the land is used principally for the production of tropical fish; aquaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:
1. The quantity and size of the property;
2. The condition of the property;
3. The present market value of the property as agricultural land;
4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.
(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.
(c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.
2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.
3. Structures or improvements used in horticultural production for frost or freeze protection, which structures or improvements are consistent with the Department of Agriculture and Consumer Services’ interim measures or best management practices adopted pursuant to s. 570.085 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.
(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011.

(7) Lands classified for assessment purposes as agricultural lands which are taken out of production by any state or federal eradication or quarantine program shall continue to be classified as agricultural lands for the duration of such program or successor programs. Lands under these programs which are converted to fallow, or otherwise nonincome-producing uses shall continue to be classified as
agricultural lands and shall be assessed at a de minimis value of no more than $50 per acre, on a single
year assessment methodology; however, lands converted to other income-producing agricultural uses
permissible under such programs shall be assessed pursuant to this section. Land under a mandated
eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall
be assessed under s. 193.011.

History.—s. 1, ch. 59-226; s. 1, ch. 67-117; ss. 1, 2, ch. 69-55; s. 1, ch. 72-181; s. 4, ch. 74-234; s. 3,
ch. 76-133; s. 15, ch. 82-208; ss. 10, 80, ch. 82-226; s. 1, ch. 85-77; s. 3, ch. 86-300; s. 23, ch. 90-217;
ss. 132, 142, ch. 91-112; s. 63, ch. 94-353; s. 1468, ch. 95-147; s. 1, ch. 95-404; s. 1, ch. 98-313; s. 1,
ch. 99-351; s. 3, ch. 2000-308; s. 4, ch. 2001-279; s. 15, ch. 2002-18; s. 2, ch. 2003-162; s. 43, ch.
2003-254; s. 1, ch. 2006-45; s. 2, ch. 2008-197; ss. 1, 11, ch. 2010-277; HJR 5-A, 2010 Special
Session A; s. 2, ch. 2011-206; s. 15, ch. 2012-83.

193.4615 Assessment of obsolete agricultural equipment.—
(1) For purposes of ad valorem property taxation, agricultural equipment that is located on property
classified as agricultural under s. 193.461 and that is no longer usable for its intended purpose shall be
deemed to have a market value no greater than its value for salvage.
(2) This section shall take effect January 1, 2007.

History.—s. 16, ch. 2006-289.

193.462 Agricultural lands; annual application process; extenuating circumstances; waivers.—
(1) For purposes of granting an agricultural classification for January 1, 2003, the term “extenuating
circumstances,” as used in s. 193.461(3)(a), includes the failure of a property owner in a county that
waived the annual application process to return the agricultural classification form or card, which
return was required by operation of s. 193.461(3)(e), as created by chapter 2002-18, Laws of Florida.
(2) Any waiver of the annual application granted under s. 193.461(3)(a), which is in effect on
December 31, 2002, shall remain in full force and effect until subsequently revoked as provided by s.
193.461(3)(a).


193.481 Assessment of mineral, oil, gas, and other subsurface rights.—
(1) Whenever the mineral, oil, gas, and other subsurface rights in or to real property in this state shall
have been sold or otherwise transferred by the owner of such real property, or retained or acquired
through reservation or otherwise, such subsurface rights shall be taken and treated as an interest in real
property subject to taxation separate and apart from the fee or ownership of the fee or other interest in
the fee. Such mineral, oil, gas, and other subsurface rights, when separated from the fee or other
interest in the fee, shall be subject to separate taxation. Such taxation shall be against such subsurface
interest and not against the owner or owners thereof or against separate interests or rights in or to such
subsurface rights.
(2) The property appraiser shall, upon request of the owner of real property who also owns mineral,
oil, gas, or other subsurface mineral rights to the same property, separately assess the subsurface
mineral right and the remainder of the real estate as separate items on the tax roll.
(3) Such subsurface rights shall be assessed on the basis of a just valuation, as required by s. 4, Art.
VII of the State Constitution, which valuation, when combined with the value of the remaining surface
and undisposed of subsurface interests, shall not exceed the full just value of the fee title of the lands
involved, including such subsurface rights.
(4) Statutes and regulations, not in conflict with the provisions herein, relating to the assessment and
collection of ad valorem taxes on real property, shall apply to the separate assessment and taxation of
such subsurface rights, insofar as they may be applied.
(5) Tax certificates and tax liens encumbering subsurface rights, as aforesaid, may be acquired,
purchased, transferred, and enforced as are tax certificates and tax liens encumbering real property
generally, including the issuance of a tax deed.
(6) Nothing contained in chapter 69-60, Laws of Florida, amending subsections (1) and (3) of this section and creating former s. 197.083 shall be construed to affect any contractual obligation existing on June 4, 1969.

History.—ss. 1, 2, 3, 4, ch. 57-150; s. 1, ch. 63-355; ss. 1, 2, ch. 69-55; ss. 1, 2, ch. 69-60; s. 13, ch. 69-216; s. 2, ch. 71-105; ss. 33, 35, ch. 73-332; s. 1, ch. 77-102; s. 29, ch. 95-280.

Note.—Former s. 193.221.

193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.—

(1) The owner or owners in fee of any land subject to a conservation easement as described in s. 704.06; land qualified as environmentally endangered pursuant to paragraph (6)(i) and so designated by formal resolution of the governing board of the municipality or county within which such land is located; land designated as conservation land in a comprehensive plan adopted by the appropriate municipal or county governing body; or any land which is utilized for outdoor recreational or park purposes may, by appropriate instrument, for a term of not less than 10 years:

(a) Convey the development right of such land to the governing board of any public agency in this state within which the land is located, or to the Board of Trustees of the Internal Improvement Trust Fund, or to a charitable corporation or trust as described in s. 704.06(3); or

(b) Covenant with the governing board of any public agency in this state within which the land is located, or with the Board of Trustees of the Internal Improvement Trust Fund, or with a charitable corporation or trust as described in s. 704.06(3), that such land be subject to one or more of the conservation restrictions provided in s. 704.06(1) or not be used by the owner for any purpose other than outdoor recreational or park purposes. If land is covenanted and used for an outdoor recreational purpose, the normal use and maintenance of the land for that purpose, consistent with the covenant, shall not be restricted.

(2) The governing board of any public agency in this state, or the Board of Trustees of the Internal Improvement Trust Fund, or a charitable corporation or trust as described in s. 704.06(3), is authorized and empowered in its discretion to accept any and all instruments conveying the development right of any such land or establishing a covenant pursuant to subsection (1), and if accepted by the board or charitable corporation or trust, the instrument shall be promptly filed with the appropriate officer for recording in the same manner as any other instrument affecting the title to real property.

(3) When, pursuant to subsections (1) and (2), the development right in real property has been conveyed to the governing board of any public agency of this state, to the Board of Trustees of the Internal Improvement Trust Fund, or to a charitable corporation or trust as described in s. 704.06(3), or a covenant has been executed and accepted by the board or charitable corporation or trust, the lands which are the subject of such conveyance or covenant shall be thereafter assessed as provided herein:

(a) If the covenant or conveyance extends for a period of not less than 10 years from January 1 in the year such assessment is made, the property appraiser, in valuing such land for tax purposes, shall consider no factors other than those relative to its value for the present use, as restricted by any conveyance or covenant under this section.

(b) If the covenant or conveyance extends for a period less than 10 years, the land shall be assessed under the provisions of s. 193.011, recognizing the nature and length thereof of any restriction placed on the use of the land under the provisions of subsection (1).

(4) After making a conveyance of the development right or executing a covenant pursuant to this section, or conveying a conservation easement pursuant to this section and s. 704.06, the owner of the land shall not use the land in any manner not consistent with the development right voluntarily conveyed, or with the restrictions voluntarily imposed, or with the terms of the conservation easement or shall not change the use of the land from outdoor recreational or park purposes during the term of such conveyance or covenant without first obtaining a written instrument from the board or charitable corporation or trust, which instrument reconveys all or part of the development right to the owner or
releases the owner from the terms of the covenant and which instrument must be promptly recorded in the same manner as any other instrument affecting the title to real property. Upon obtaining approval for reconveyance or release, the reconveyance or release shall be made to the owner upon payment of the deferred tax liability. Any payment of the deferred tax liability shall be payable to the county tax collector within 90 days of the date of approval by the board or charitable corporation or trust of the reconveyance or release. The collector shall distribute the payment to each governmental unit in the proportion that its millage bears to the total millage levied on the parcel for the years in which such conveyance or covenant was in effect.

(5) The governing board of any public agency or the Board of Trustees of the Internal Improvement Trust Fund or a charitable corporation or trust which holds title to a development right pursuant to this section may not convey that development right to anyone other than the governing board of another public agency or a charitable corporation or trust, as described in s. 704.06(3), or the record owner of the fee interest in the land to which the development right attaches. The conveyance from the governing board of a public agency or the Board of Trustees of the Internal Improvement Trust Fund to the owner of the fee shall be made only after a determination by the board that such conveyance would not adversely affect the interest of the public. Section 125.35 does not apply to such sales, but any public agency accepting any instrument conveying a development right pursuant to this section shall forthwith adopt appropriate regulations and procedures governing the disposition of same. These regulations and procedures must provide in part that the board may not convey a development right to the owner of the fee without first holding a public hearing and unless notice of the proposed conveyance and the time and place at which the public hearing is to be held is published once a week for at least 2 weeks in some newspaper of general circulation in the county involved prior to the hearing.

(6) The following terms whenever used as referred to in this section have the following meanings unless a different meaning is clearly indicated by the context:

(a) “Board” is the governing board of any city, county, or other public agency of the state or the Board of Trustees of the Internal Improvement Trust Fund.

(b) “Conservation restriction” means a limitation on a right to the use of land for purposes of conserving or preserving land or water areas predominantly in their natural, scenic, open, agricultural, or wooded condition. The limitation on rights to the use of land may involve or pertain to any of the activities enumerated in s. 704.06(1).

(c) “Conservation easement” means that property right described in s. 704.06.

(d) “Covenant” is a covenant running with the land.

(e) “Deferred tax liability” means an amount equal to the difference between the total amount of taxes that would have been due in March in each of the previous years in which the conveyance or covenant was in effect if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

(f) “Development right” is the right of the owner of the fee interest in the land to change the use of the land.

(g) “Outdoor recreational or park purposes” includes, but is not necessarily limited to, boating, golfing, camping, swimming, horseback riding, and archaeological, scenic, or scientific sites and applies only to land which is open to the general public.

(h) “Present use” is the manner in which the land is utilized on January 1 of the year in which the assessment is made.

(i) “Qualified as environmentally endangered” means land that has unique ecological characteristics, rare or limited combinations of geological formations, or features of a rare or limited nature constituting habitat suitable for fish, plants, or wildlife, and which, if subject to a development moratorium or one or more conservation easements or development restrictions appropriate to retaining such land or water areas predominantly in their natural state, would be consistent with the
conservation, recreation and open space, and, if applicable, coastal protection elements of the comprehensive plan adopted by formal action of the local governing body pursuant to s. 163.3161, the Community Planning Act; or surface waters and wetlands, as determined by the methodology ratified in s. 373.4211.

(7) The property appraiser shall report to the department showing the just value and the classified use value of property that is subject to a conservation easement under s. 704.06, property assessed as environmentally endangered land pursuant to this section, and property assessed as outdoor recreational or park land.

(8) A person or organization that, on January 1, has the legal title to land that is entitled by law to assessment under this section shall, on or before March 1 of each year, file an application for assessment under this section with the county property appraiser. The application must identify the property for which assessment under this section is claimed. The initial application for assessment for any property must include a copy of the instrument by which the development right is conveyed or which establishes a covenant that establishes the conservation purposes for which the land is used. The Department of Revenue shall prescribe the forms upon which the application is made. The failure to file an application on or before March 1 of any year constitutes a waiver of assessment under this section for that year. However, an applicant who is qualified to receive an assessment under this section but fails to file an application by March 1 may file an application for the assessment and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the assessment be granted. The petition must be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser pursuant to s. 194.011(1). Notwithstanding s. 194.013, the applicant must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the assessment and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the assessment, the property appraiser or the value adjustment board may grant the assessment. The owner of land that was assessed under this section in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for assessment of property within the county. Such waiver may be revoked by a majority vote of the governing body of the county.

(9) A person or entity that owns land assessed pursuant to this section must notify the property appraiser promptly if the land becomes ineligible for assessment under this section. If any property owner fails to notify the property appraiser and the property appraiser determines that for any year within the preceding 10 years the land was not eligible for assessment under this section, the owner of the land is subject to taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes avoided. The property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. The property is subject to a lien in the amount of the unpaid taxes and penalties. The lien when filed shall attach to any property identified in the notice of tax lien which is owned by the person or entity and which was improperly assessed. If such person or entity no longer owns property in that county but owns property in some other county or counties of this state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity.

History.—s. 1, ch. 67-528; ss. 1, 2, ch. 69-55; s. 2, ch. 72-181; s. 1, ch. 77-102; s. 1, ch. 78-354; s. 2, ch. 84-253; s. 29, ch. 85-55; s. 2, ch. 86-44; s. 39, ch. 93-206; s. 3, ch. 94-122; s. 43, ch. 94-356; s. 9, ch. 2004-349; s. 2, ch. 2009-157; s. 41, ch. 2011-139; s. 8, ch. 2012-193.

Note.—Former s. 193.202.
193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(1) Pursuant to s. 4(e), Art. VII of the State Constitution, the board of county commissioners of a county or the governing authority of a municipality may adopt an ordinance providing for assessment of historic property used for commercial or certain nonprofit purposes as described in this section solely on the basis of character or use as provided in this section. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The board of county commissioners or municipal governing authority shall notify the property appraiser of the adoption of such ordinance no later than December 1 of the year prior to the year such assessment will take effect. If such assessment is granted only for a specified period or the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the assessment expires.

(2) If an ordinance is adopted as described in subsection (1), the property appraiser shall, for assessment purposes, annually classify any eligible property as historic property used for commercial or certain nonprofit purposes, for purposes of the taxes levied by the governing body or authority adopting the ordinance. For all other purposes, the property shall be assessed pursuant to s. 193.011.

(3) No property shall be classified as historic property used for commercial or certain nonprofit purposes unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such property, may require the taxpayer or the taxpayer’s representative to furnish the property appraiser such information as may reasonably be required to establish that such property was actually used as required by this section. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for such assessment.

(4) Any property classified and assessed as historic property used for commercial or certain nonprofit purposes pursuant to this section must meet all of the following criteria:

(a) The property must be used for commercial purposes or used by a not-for-profit organization under s. 501(c)(3) or (6) of the Internal Revenue Code of 1986.

(b) The property must be listed in the National Register of Historic Places, as defined in s. 267.021; or must be a contributing property to a National Register Historic District; or must be designated as a historic property or as a contributing property to a historic district, under the terms of a local preservation ordinance.

(c) The property must be regularly open to the public; that is, it must be open for a minimum of 40 hours per week for 45 weeks per year or an equivalent of 1,800 hours per year.

(d) The property must be maintained in good repair and condition to the extent necessary to preserve the historic value and significance of the property.

(5) In years in which proper application for assessment has been made and granted pursuant to this section, the assessment of such historic property shall be based solely on its use for commercial or certain nonprofit purposes. The property appraiser shall consider the following use factors only:

(a) The quantity and size of the property.

(b) The condition of the property.

(c) The present market value of the property as historic property used for commercial or certain nonprofit purposes.

(d) The income produced by the property.

(6) In years in which proper application for assessment has not been made under this section, the property shall be assessed under the provisions of s. 193.011 for all purposes.

(7) Any property owner who is denied classification under this section may appeal to the value adjustment board. The property appraiser shall notify the property owner in writing of the denial of such classification on or before July 1 of the year for which the application was filed. The notification shall advise the property owner of his or her right to appeal to the value adjustment board and of the filing deadline. The board may also review all property classified by the property appraiser upon its own motion. The property appraiser shall have available at his or her office a list by ownership of all
applications received showing the full valuation under s. 193.011, the valuation of the property under
the provisions of this section, and whether or not the classification requested was granted.
(8) For the purposes of assessment roll preparation and recordkeeping, the property appraiser shall
report the assessed value of property qualified for the assessment pursuant to this section as its
“classified use value” and shall annually determine and report as “just value” the fair market value of
such property, irrespective of any negative impact that restrictions imposed or conveyances made
pursuant to this section may have had on such value.
(9)(a) After qualifying for and being granted the classification and assessment pursuant to this
section, the owner of the property shall not use the property in any manner not consistent with the
qualifying criteria. If the historic designation status or the use of the property changes or if the property
fails to meet the other qualifying criteria for the classification and assessment, the property owner shall
be liable for the amount of taxes equal to the “deferred tax liability” for up to the past 10 years in
which the property received the use classification and assessment pursuant to this section. The
governmental taxing unit shall determine the time period for which the deferred tax liability is due. A
written instrument from the governmental taxing unit shall be promptly recorded in the same manner
as any other instrument affecting the title to real property. A release of the written instrument shall be
made to the owner upon payment of the deferred tax liability.
(b) For purposes of this subsection, “deferred tax liability” means an amount equal to the difference
between the total amount of taxes that would have been due in March if the property had been assessed
under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the
property was assessed under the provisions of this section, plus interest on that difference computed as
provided in s. 212.12(3).
(c) Any payment of the deferred tax liability shall be payable to the county tax collector within 90
days after the date of the change in classification. The collector shall distribute the payment to each
governmental unit where the classification and assessment was allowed in the proportion that its
millage bears to the total millage levied on the parcel for the years in which such classification and
assessment was in effect.
History.—s. 2, ch. 97-117; s. 23, ch. 2010-5; s. 9, ch. 2012-193.
193.505 Assessment of historically significant property when development rights have been
conveyed or historic preservation restrictions have been covenanted.—
(1) The owner or owners in fee of any improved real property qualified as historically significant
pursuant to paragraph (6)(a), and so designated by formal resolution of the governing body of the
county within which the property is located, may by appropriate instrument:
(a) Convey all rights to develop the property to the governing body of the county in which such
property is located; or
(b) Enter into a covenant running with the land for a term of not less than 10 years with the
governing body of the county in which the property is located that the property shall not be used for
any purpose inconsistent with historic preservation or the historic qualities of the property.
(2)(a) The governing body of each county is authorized and empowered in its discretion, subject to
the provisions of paragraph (6)(b), to accept any instrument conveying a development right or
establishing a covenant pursuant to subsection (1); and, if such instrument is accepted by the governing
body, it shall be promptly filed with the appropriate officer for recording in the same manner as any
other instrument affecting title to real property.
(b) Before accepting any instrument pursuant to this section, the governing body of the county shall
seek the counsel and advice of the governing body of the municipality in which the property lies, if
any, as to the merit of such acceptance.
(3) When, pursuant to this section, the development right in historically significant property has been
conveyed to the governing body of the county or a covenant for historic preservation has been
executed and accepted by such body, the real property subject to such conveyance or covenant shall be
assessed at fair market value; however, the appraiser shall recognize the nature and length of the
restriction placed on the use of the property under the provisions of the conveyance or covenant.
(4)(a) During the unexpired term of a covenant executed pursuant to this section, the owner of the
property subject thereto shall not use the property in any manner inconsistent with historic preservation
or the historic character of the property without first obtaining a written instrument from the governing
body of the county releasing the owner from the terms of the covenant. Such instrument shall be
promptly recorded in the same manner as any other instrument affecting the title to real property. Upon
obtaining the approval of the board for release, the property will be subject to a deferred tax liability.
The release shall be made to the owner upon payment of the deferred tax liability. Any payment of the
delayed tax liability shall be payable to the county tax collector within 90 days of the date of approval
of the release by the board. The tax collector shall distribute the payment to each governmental unit in
the proportion that its millage bears to the total millage levied on the parcel for the years in which the
covenant was in effect.
(b) After a covenant executed pursuant to this section has expired, the property previously subject to
the covenant will be subject to a deferred tax liability, payable as provided in paragraph (a), within 90
days of the date of such expiration.
(5) The governing body of any county which holds title to a development right pursuant to this
section shall not convey that right to anyone and shall not exercise that right in any manner
inconsistent with historic preservation. No property for which the development right has been
conveyed to the governing body of the county shall be used for any purpose inconsistent with historic
preservation or the historic qualities of the property.
(6)(a) Improved real property shall be qualified as historically significant only if:
1. The property is listed on the national register of historic places pursuant to the National Historic
Preservation Act of 1966, as amended, 16 U.S.C. s. 470; or is within a certified locally ordinated
district pursuant to s. 48(g)(3)(B)(ii), Internal Revenue Code; or has been found to be historically
significant in accordance with the intent of and for purposes of this section by the Division of
Historical Resources existing under chapter 267, or any successor agency, or by the historic
preservation board existing under chapter 266, if any, in the jurisdiction of which the property lies; and
2. The owner of the property has applied to such division or board for qualification pursuant to this
section.
(b) It is the legislative intent that property be qualified as historically significant pursuant to
paragraph (a) only when it is of such unique or rare historic character or significance that a clear and
substantial public benefit is provided by virtue of its preservation.
(7) A covenant executed pursuant to this section shall, at a minimum, contain the following
restrictions:
(a) No use shall be made of the property which in the judgment of the covenantee or the division or
board is inconsistent with the historic qualities of the property.
(b) In any restoration or repair of the property, the architectural features of the exterior shall be
retained consistent with the historic qualities of the property.
(c) The property shall not be permitted to deteriorate and shall be maintained in good repair and
condition to the extent necessary to preserve the historic value and significance of the property.
(d) The covenant shall include provisions for periodic access by the public to the property.
(8) For the purposes of this section, the term “deferred tax liability” means an amount equal to the
difference between the total amount of taxes which would have been due in March in each of the
previous years in which a covenant executed and accepted pursuant to this section was in effect if the
property had been assessed under the provisions of s. 193.011 irrespective of any negative impact on
fair market value that restrictions imposed pursuant to this section may have caused and the total
amount of taxes actually paid in those years, plus interest on that difference computed as provided in s.
212.12(3).
(9)(a) For the purposes of assessment roll preparation and recordkeeping, the property appraiser shall report the assessed value of property subject to a conveyance or covenant pursuant to this section as its “classified use value” and shall annually determine and report as “just value” the fair market value of such property irrespective of any negative impact that restrictions imposed or conveyances made pursuant to this section may have had on such value.

(b) The property appraiser shall annually report to the department the just value and classified use value of property for which the development right has been conveyed separately from such values for property subject to a covenant.

History.—s. 1, ch. 84-253; s. 8, ch. 86-163; s. 10, ch. 2012-193.

193.621 Assessment of pollution control devices.—

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) The terms “facility” or “facilities” as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(4) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer’s right to have such properties classified hereunder for assessments.

(5) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(6) The Department of Environmental Protection shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county property appraisers of this state.

History.—s. 25, ch. 67-436; ss. 1, 2, ch. 69-55; ss. 21, 26, 35, ch. 69-106; s. 13, ch. 69-216; s. 2, ch. 71-137; s. 33, ch. 71-355; s. 1, ch. 77-102; s. 47, ch. 77-104; s. 4, ch. 79-65; s. 44, ch. 94-356; s. 1469, ch. 95-147; s. 20, ch. 2000-158; s. 1, ch. 2000-210.

Note.—Former s. 403.241.

193.623 Assessment of building renovations for accessibility to the physically handicapped.—Any taxpayer who renovates an existing building or facility owned by such taxpayer in order to permit physically handicapped persons to enter and leave such building or facility or to have effective use of the accommodations and facilities therein shall, for the purpose of assessment for ad valorem tax purposes, be deemed not to have increased the value of such building more than the market value of the materials used in such renovation, valued as salvage materials. “Building or facility” shall mean only a building or facility, or such part thereof, as is intended to be used, and is used, by the general
public. The renovation required in order to entitle a taxpayer to the benefits of this section must include one or more of the following: the provision of ground level or ramped entrances and washroom and toilet facilities accessible to, and usable by, physically handicapped persons.

History.—s. 1, ch. 76-144.

193.625 High-water recharge lands; classification and assessment.—
(1) Notwithstanding the provisions of s. 193.461, the property appraiser shall annually classify for assessment purposes all lands within a county choosing to have a high-water recharge protection tax assessment program as either agricultural, nonagricultural, or high-water recharge. The classification applies only to taxes levied by the counties and municipalities adopting an ordinance under subsection (5).

(2) Any landowner whose land is within a county that has a high-water recharge protection tax assessment program and whose land is denied high-water recharge classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of high-water recharge classification on or before July 1 of the year for which the application was filed. The notification must advise the landowner of a right to appeal to the value adjustment board and of the filing deadline. The board may also review all lands classified by the property appraiser upon its own motion. The property appraiser shall have available at her or his office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3) (a) Lands may not be classified as high-water recharge lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying the lands, may require the taxpayer or the taxpayer’s representative to furnish the property appraiser such information as may reasonably be required to establish that the lands were actually used for a bona fide high-water recharge purpose. Failure to make timely application by March 1 constitutes a waiver for 1 year of the privilege granted for high-water recharge assessment. The owner of land that was classified high-water recharge in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted.

(b) Subject to the restrictions set out in this section, only lands that are used primarily for bona fide high-water recharge purposes may be classified as high-water recharge. The term “bona fide high-water recharge purposes” means good faith high-water recharge use of the land. In determining whether the use of the land for high-water recharge purposes is bona fide, the following factors apply:
1. The land use must have been continuous.
2. The land use must be vacant residential, vacant commercial, vacant industrial, vacant institutional, nonagricultural, or single-family residential. The maintenance of one single-family residential dwelling on part of the land does not in itself preclude a high-water recharge classification.
3. The land must be located within a prime groundwater recharge area or in an area considered by the appropriate water management district to supply significant groundwater recharge. Significant groundwater recharge shall be assessed by the appropriate water management district on the basis of hydrologic characteristics of the soils and underlying geologic formations.
4. The land must not be receiving any other special classification.
5. There must not be in the vicinity of the land any activity that has the potential to contaminate the ground water, including, but not limited to, the presence of:
a. Toxic or hazardous substances;
b. Free-flowing saline artesian wells;
c. Drainage wells;
d. Underground storage tanks; or
e. Any potential pollution source existing on a property that drains to the property seeking the high-water recharge classification.

6. The owner of the property has entered into a contract with the county as provided in subsection (5).

7. The parcel of land must be at least 10 acres. Notwithstanding the provisions of this paragraph, the property appraiser shall use the best available information on the high-water recharge characteristics of lands when making a final determination to grant or deny an application for high-water recharge assessment for the lands.

(4) The provisions of this section do not constitute a basis for zoning restrictions.

(5)(a) In years in which proper application for high-water recharge assessment has been made and granted under this section, for purposes of taxes levied by the county, the assessment of the land must be based on the formula adopted by the county as provided in paragraph (b).

(b) Counties that choose to have a high-water recharge protection tax assessment program must adopt by ordinance a formula for determining the assessment of properties classified as high-water recharge property and a method of contracting with property owners who wish to be involved in the program.

(c) The contract must include a provision that the land assessed as high-water recharge land will be used primarily for bona fide high-water recharge purposes for a period of at least 5 years, as determined by the county, from January 1 of the year in which the assessment is made. Violation of the contract results in the property owner being subject to the payment of the difference between the total amount of taxes actually paid on the property and the amount of taxes which would have been paid in each previous year the contract was in effect if the high-water recharge assessment had not been used.

(d) A municipality located in any county that adopts an ordinance under paragraph (a) may adopt an ordinance providing for the assessment of land located in the incorporated areas in accordance with the county’s ordinance.

(e) Property owners whose land lies within an area determined to be a high-water recharge area must not be required to have their land assessed according to the high-water recharge classification.

(f) In years in which proper application for high-water recharge assessment has not been made, the land must be assessed under s. 193.011.

History.—s. 2, ch. 96-204; s. 27, ch. 97-96; s. 25, ch. 97-236; s. 3, ch. 2005-36.

193.6255 Applicability of duties of property appraisers and clerks of the court pursuant to high-water recharge areas.—The amendments to ss. 193.625 and 194.037 by this act, insofar as they impose duties on property appraisers and on clerks of the court, apply only to the unincorporated area within those counties that adopt an ordinance under s. 193.625(5). A municipality located in any county that adopts such an ordinance may include all eligible property for high-water recharge classification by ordinance adopted by the municipality’s governing body.

History.—s. 9, ch. 96-204.

193.703 Reduction in assessment for living quarters of parents or grandparents.—
(1) In accordance with s. 4(f), Art. VII of the State Constitution, a county may provide for a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner’s spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age.

(2) A reduction may be granted under subsection (1) only to the owner of homestead property where the construction or reconstruction is consistent with local land development regulations.

(3) A reduction in assessment which is granted under this section applies only to construction or reconstruction that occurred after the effective date of this section to an existing homestead and applies only during taxable years during which at least one such parent or grandparent maintains his or her primary place of residence in such living quarters within the homestead property of the owner.
(4) Such a reduction in assessment may be granted only upon an application filed annually with the county property appraiser. The application must be made before March 1 of the year for which the reduction is to be granted. If the property appraiser is satisfied that the property is entitled to a reduction in assessment under this section, the property appraiser shall approve the application, and the value of such residential improvements shall be excluded from the value of the property for purposes of ad valorem taxation. The value excluded may not exceed the lesser of the following:
(a) The increase in assessed value resulting from construction or reconstruction of the property; or
(b) Twenty percent of the total assessed value of the property as improved.
(5) If the owner of homestead property for which such a reduction in assessed value has been granted is found to have made any willfully false statement in the application for the reduction, the reduction shall be revoked, the owner is subject to a civil penalty of not more than $1,000, and the owner shall be disqualified from receiving any such reduction for a period of 5 years.
(6) When the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, the previously excluded just value of such improvements as of the first January 1 after the improvements were substantially completed shall be added back to the assessed value of the property.
History.—s. 1, ch. 2002-226; s. 24, ch. 2010-5.
CHAPTER 194
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY TAXES
PART I
ADMINISTRATIVE REVIEW
(ss. 194.011-194.037)
PART II
JUDICIAL REVIEW

PART III
ASSESSMENT: PRESUMPTION OF CORRECTNESS
(ss. 194.301, 194.3015)
certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the tax collector under s. 197.2425.

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

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

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

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

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

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with s. 194.032.

2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department’s website and on the existing websites of the clerks of circuit courts.

(6) The following provisions apply to petitions to the value adjustment board concerning the assessment of homestead property at less than just value under s. 193.155(8):

(a) If the taxpayer does not agree with the amount of the assessment limitation difference for which the taxpayer qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the taxpayer qualifies to transfer any assessment limitation difference, upon the taxpayer filing a petition to the value adjustment board in the county where the new homestead property is located, the value adjustment board in that county shall, upon receiving the appeal, send a notice to the value adjustment board in the county where the previous homestead was located, which shall reconvene if it has already adjourned.

(b) Such notice operates as a petition in, and creates an appeal to, the value adjustment board in the county where the previous homestead was located of all issues surrounding the previous assessment
differential for the taxpayer involved. However, the taxpayer may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(c) The value adjustment board in the county where the previous homestead was located shall set the petition for hearing and notify the taxpayer, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the appeal. Such appeal shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The taxpayer may attend such hearing and present evidence, but need not do so. The value adjustment board in the county where the previous homestead was located shall issue a decision and send a copy of the decision to the value adjustment board in the county where the new homestead is located.

(d) In hearing the appeal in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the taxpayer qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(e) In any circuit court proceeding to review the decision of the value adjustment board in the county where the new homestead is located, the court may also review the decision of the value adjustment board in the county where the previous homestead was located.

History.—s. 25, ch. 4322, 1895; GS 525; s. 1, ch. 5605, 1907; ss. 23, 66, ch. 5596, 1907; RGS 723, 724; CGL 929, 930; s. 1, ch. 67-415; ss. 1, 2, ch. 69-55; s. 1, ch. 69-140; ss. 21, 35, ch. 69-106; s. 25, ch. 70-243; s. 34, ch. 71-355; s. 11, ch. 73-172; s. 5, ch. 76-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 2, ch. 78-354; s. 36, ch. 80-274; s. 13, ch. 82-208; ss. 8, 55, 80, ch. 82-226; s. 209, ch. 85-342; s. 1, ch. 86-175; s. 1, ch. 88-146; s. 143, ch. 91-112; s. 1, ch. 92-32; s. 977, ch. 95-147; s. 6, ch. 95-404; s. 4, ch. 96-204; s. 3, ch. 97-117; s. 2, ch. 2002-18; s. 1, ch. 2004-349; s. 7, ch. 2008-173; s. 3, ch. 2008-197; s. 2, ch. 2011-93; s. 54, ch. 2011-151.

1Note.—Section 13, ch. 2008-173, provides that:
“(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.
“(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.”

2Note.—
A. Section 4, ch. 2011-93, provides that “[t]he Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer the provisions of this act. The emergency rules shall remain in effect for 6 months after the rules are adopted and the rules may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.”

B. Section 6, ch. 2011-93, provides that “[t]his act shall take effect upon becoming a law, and first applies to ad valorem tax rolls for 2011.”

Note.—Former s. 193.25.

194.013 Filing fees for petitions; disposition; waiver.—
(1) If so required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed $15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no such filing fee may be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any
particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. For joint petitions filed pursuant to s. 194.011(3)(e) or (f), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed $5 per parcel. Said fee is to be proportionately paid by affected parcel owners.

(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.

(3) All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.

(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

History.—s. 19, ch. 83-204; s. 210, ch. 85-342; s. 2, ch. 86-175; s. 2, ch. 88-146; s. 144, ch. 91-112; s. 55, ch. 96-175; s. 18, ch. 99-8; s. 3, ch. 2000-262; s. 70, ch. 2004-11; s. 55, ch. 2011-151.

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

(1)(a) A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount under s. 197.162, before the taxes become delinquent pursuant to s. 197.333.

(b)1. A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount under s. 197.162, before the taxes become delinquent pursuant to s. 197.333.

2. If the value adjustment board determines that the amount of the tax that the taxpayer has admitted to be owing pursuant to this paragraph is grossly disproportionate to the amount of the tax found to be due and that the taxpayer’s admission was not made in good faith, the tax collector must collect a penalty at the rate of 10 percent of the deficiency per year from the date the taxes became delinquent pursuant to s. 197.333.

(c) The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required by this subsection. The clerk, upon issuance of the decision, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer, the property appraiser, and the department of the decision of the board.

(2) If the value adjustment board determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board determines that a refund is due, the overpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322.

(3) This section does not apply to petitions for ad valorem tax deferrals pursuant to chapter 197.

History.—s. 1, ch. 2011-181.

194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen
members, one of whom shall be appointed by the governing body of the county and must own
homestead property within the county and one of whom must be appointed by the school board and
must own a business occupying commercial space located within the school district. A citizen member
may not be a member or an employee of any taxing authority, and may not be a person who represents
property owners in any administrative or judicial review of property taxes. The members of the board
may be temporarily replaced by other members of the respective boards on appointment by their
respective chairpersons. Any three members shall constitute a quorum of the board, except that each
quorum must include at least one member of said governing board, at least one member of the school
board, and at least one citizen member and no meeting of the board shall take place unless a quorum is
present. Members of the board may receive such per diem compensation as is allowed by law for state
employees if both bodies elect to allow such compensation. The clerk of the governing body of the
county shall be the clerk of the value adjustment board. The board shall appoint private counsel who
has practiced law for over 5 years and who shall receive such compensation as may be established by
the board. The private counsel may not represent the property appraiser, the tax collector, any taxing
authority, or any property owner in any administrative or judicial review of property taxes. No meeting
of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the
board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1,
ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4,
ch. 2008-197.

194.032 Hearing purposes; timetable.—

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after
the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held before
approval of all or any part of the assessment rolls by the Department of Revenue. The board shall meet
for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to s. 194.011(3).
2. Hearing complaints relating to homestead exemptions as provided for under s. 196.151.
3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the
filing of exemption applications under s. 196.011.
4. Hearing appeals concerning ad valorem tax deferrals and classifications.

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to
the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear
appeals pertaining to the denial by the property appraiser of exemptions, agricultural and high-water
recharge classifications, classifications as historic property used for commercial or certain nonprofit
purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not
certify any assessments under s. 193.122 until the Department of Revenue has approved the
assessments in accordance with s. 193.1142 and all hearings have been held with respect to the
particular parcel under appeal.

(c) In no event may a hearing be held pursuant to this subsection relative to valuation issues prior to
completion of the hearings required under s. 200.065(2)(c).

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before
the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the
scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled
appearance. The notice shall indicate whether the petition has been scheduled to be heard at a
particular time or during a block of time. If the petition has been scheduled to be heard within a block
of time, the beginning and ending of that block of time shall be indicated on the notice; however, as
provided in paragraph (b), a petitioner may not be required to wait for more than a reasonable time, not
to exceed 2 hours, after the beginning of the block of time. If the petitioner checked the appropriate
box on the petition form to request a copy of the property record card containing relevant information
used in computing the current assessment, the clerk shall provide the copy of the card along with the
notice. Upon receipt of the notice, the petitioner may reschedule the hearing a single time by submitting to the clerk a written request to reschedule, at least 5 calendar days before the day of the originally scheduled hearing.

(b) A petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the scheduled time for the hearing to commence. If the hearing is not commenced within that time, the petitioner may inform the chairperson of the meeting that he or she intends to leave. If the petitioner leaves, the clerk shall reschedule the hearing, and the rescheduling is not considered to be a request to reschedule as provided in paragraph (a).

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

(3) The board shall remain in session from day to day until all petitions, complaints, appeals, and disputes are heard. If all or any part of an assessment roll has been disapproved by the department pursuant to s. 193.1142, the board shall reconvene to hear petitions, complaints, or appeals and disputes filed upon the finally approved roll or part of a roll.

History.—s. 4, ch. 69-140; ss. 21, 35, ch. 69-106; s. 27, ch. 70-243; s. 12, ch. 73-172; s. 6, ch. 74-234; s. 7, ch. 76-133; s. 3, ch. 76-234; s. 1, ch. 77-174; s. 13, ch. 77-301; ss. 1, 9, 37, ch. 80-274; s. 5, ch. 81-308; ss. 14, 16, ch. 82-208; ss. 9, 11, 23, 26, 80, ch. 82-226; ss. 20, 21, 22, 23, 24, 25, ch. 83-204; s. 146, ch. 91-112; s. 979, ch. 95-147; s. 5, ch. 96-204; s. 4, ch. 97-117; s. 2, ch. 98-52; s. 3, ch. 2002-18; s. 2, ch. 2004-349; s. 11, ch. 2012-193.

194.034 Hearing procedures; rules.—

(1)(a) Petitioners before the board may be represented by an attorney or agent and present testimony and other evidence. The property appraiser or his or her authorized representatives may be represented by an attorney in defending the property appraiser’s assessment or opposing an exemption and may present testimony and other evidence. The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath as administered by the chairperson of the board. Hearings shall be conducted in the manner prescribed by rules of the department, which rules shall include the right of cross-examination of any witness.

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

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

(d) Notwithstanding the provisions of this subsection, no petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser.

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

(f) An assessment may not be contested until a return required by s. 193.052 has been filed.

(2) In each case, except if the complaint is withdrawn by the petitioner or if the complaint is acknowledged as correct by the property appraiser, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after the last day the board is in session under s. 194.032. The decision of the board must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser. If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer and the property appraiser of the decision of the board. If requested by the Department of Revenue, the clerk shall provide to the
department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

(3) Appearance before an advisory board or agency created by the county may not be required as a prerequisite condition to appearing before the value adjustment board.

(4) A condominium homeowners’ association may appear before the board to present testimony and evidence regarding the assessment of condominium units which the association represents. Such testimony and evidence shall be considered by the board with respect to hearing petitions filed by individual condominium unit owners, unless the owner requests otherwise.

(5) For the purposes of review of a petition, the board may consider assessments among comparable properties within homogeneous areas or neighborhoods.

(6) For purposes of hearing joint petitions filed pursuant to s. 194.011(3)(e), each included parcel shall be considered by the board as a separate petition. Such separate petitions shall be heard consecutively by the board. If a special magistrate is appointed, such separate petitions shall all be assigned to the same special magistrate.

History.—s. 21, ch. 83-204; s. 12, ch. 83-216; s. 3, ch. 86-175; s. 147, ch. 91-112; s. 2, ch. 92-32; s. 980, ch. 95-147; s. 71, ch. 2004-11; s. 2, ch. 2011-181; s. 12, ch. 2012-193.

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years’ experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser’s organization with not less than 5 years’ experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate’s qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve
all testimony and, in making recommendations to the value adjustment board, shall include proposed
findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the
property appraiser. The expense of hearings before magistrates and any compensation of special
magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the
school board.
(2) The value adjustment board of each county may employ qualified property appraisers or
evaluators to appear before the value adjustment board at that meeting of the board which is held for
the purpose of hearing complaints. Such property appraisers or evaluators shall present testimony as to
the just value of any property the value of which is contested before the board and shall submit to
examination by the board, the taxpayer, and the property appraiser.
(3) The department shall provide and conduct training for special magistrates at least once each state
fiscal year in at least five locations throughout the state. Such training shall emphasize the
department’s standard measures of value, including the guidelines for real and tangible personal
property. Notwithstanding subsection (1), a person who has 3 years of relevant experience and who has
completed the training provided by the department under this subsection may be appointed as a special
magistrate. The training shall be open to the public. The department shall charge tuition fees to any
person attending this training in an amount sufficient to fund the department’s costs to conduct all
aspects of the training. The department shall deposit the fees collected into the Certification Program
Trust Fund pursuant to s. 195.002(2).

History.—s. 22, ch. 83-204; s. 148, ch. 91-112; s. 981, ch. 95-147; s. 4, ch. 2002-18; s. 72, ch. 2004-
11; s. 5, ch. 2008-197.
194.036 Appeals.—Appeals of the decisions of the board shall be as follows:
(1) If the property appraiser disagrees with the decision of the board, he or she may appeal the
decision to the circuit court if one or more of the following criteria are met:
(a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a
specific constitutional or statutory violation, or a specific violation of administrative rules, in the
decision of the board, except that nothing herein shall authorize the property appraiser to institute any
suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of
this state;
(b) There is a variance from the property appraiser’s assessed value in excess of the following: 15
percent variance from any assessment of $50,000 or less; 10 percent variance from any assessment in
excess of $50,000 but not in excess of $500,000; 7.5 percent variance from any assessment in excess of
$500,000 but not in excess of $1 million; or 5 percent variance from any assessment in excess of $1
million; or
(c) There is an assertion by the property appraiser to the Department of Revenue that there exists a
consistent and continuous violation of the intent of the law or administrative rules by the value
adjustment board in its decisions. The property appraiser shall notify the department of those portions
of the tax roll for which the assertion is made. The department shall thereupon notify the clerk of the
board who shall, within 15 days of the notification by the department, send the written decisions of the
board to the department. Within 30 days of the receipt of the decisions by the department, the
department shall notify the property appraiser of its decision relative to further judicial proceedings. If
the department finds upon investigation that a consistent and continuous violation of the intent of the
law or administrative rules by the board has occurred, it shall so inform the property appraiser, who
may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to
prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction
to restore the tax roll to its just value in such amount as determined by judicial proceeding. However,
when a final judicial decision is rendered as a result of an appeal filed pursuant to this paragraph which
alters or changes an assessment of a parcel of property of any taxpayer not a party to such procedure,
such taxpayer shall have 60 days from the date of the final judicial decision to file an action to contest
such altered or changed assessment pursuant to s. 194.171(1), and the provisions of s. 194.171(2) shall
not bar such action.
(2) Any taxpayer may bring an action to contest a tax assessment pursuant to s. 194.171.
(3) The circuit court proceeding shall be de novo, and the burden of proof shall be upon the party
initiating the action.
History.—s. 23, ch. 83-204; s. 149, ch. 91-112; s. 982, ch. 95-147.
194.037 Disclosure of tax impact.—
(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of
the findings and results of the board in at least a quarter-page size advertisement of a standard size or
tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement
shall not be placed in that portion of the newspaper where legal notices and classified advertisements
appear. The advertisement shall be published in a newspaper of general paid circulation in the county.
The newspaper selected shall be one of general interest and readership in the community, and not one
of limited subject matter, pursuant to chapter 50. The headline shall read: TAX IMPACT OF VALUE
ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and
the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the
property classes listed under subsection (2), the following information, with appropriate column totals:
(a) In the first column, the number of parcels for which the board granted exemptions that had been
denied or that had not been acted upon by the property appraiser.
(b) In the second column, the number of parcels for which petitions were filed concerning a property
tax exemption.
(c) In the third column, the number of parcels for which the board considered the petition and
reduced the assessment from that made by the property appraiser on the initial assessment roll.
(d) In the fourth column, the number of parcels for which petitions were filed but not considered by
the board because such petitions were withdrawn or settled prior to the board’s consideration.
(e) In the fifth column, the number of parcels for which petitions were filed requesting a change in
assessed value, including requested changes in assessment classification.
(f) In the sixth column, the net change in taxable value from the assessor’s initial roll which results
from board decisions.
(g) In the seventh column, the net shift in taxes to parcels not granted relief by the board. The shift
shall be computed as the amount shown in column 6 multiplied by the applicable millage rates adopted
by the taxing authorities in hearings held pursuant to s. 200.065(2)(d) or adopted by vote of the
electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution, but without adjustment as
authorized pursuant to s. 200.065(6). If for any taxing authority the hearing has not been completed at
the time the notice required herein is prepared, the millage rate used shall be that adopted in the
hearing held pursuant to s. 200.065(2)(c).
(2) There must be a line entry in each of the columns described in subsection (1), for each of the
following property classes:
(a) Improved residential property, which must be identified as “Residential.”
(b) Improved commercial property, which must be identified as “Commercial.”
(c) Improved industrial property, utility property, leasehold interests, subsurface rights, and other
property not properly attributable to other classes listed in this section, which must be identified as
“Industrial and Misc.”
(d) Agricultural property, which must be identified as “Agricultural.”
(e) High-water recharge property, which must be identified as “High-Water Recharge.”
(f) Historic property used for commercial or certain nonprofit purposes, which shall be identified as
“Historic Commercial or Nonprofit.”
(g) Tangible personal property, which must be identified as “Business Machinery and Equipment.”
(h) Vacant land and nonagricultural acreage, which must be identified as “Vacant Lots and Acreage.”
The form of the notice, including appropriate narrative and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

History.—s. 24, ch. 83-204; s. 150, ch. 91-112; s. 6, ch. 96-204; s. 5, ch. 97-117; s. 6, ch. 2007-321; s. 6, ch. 2008-197.

PART II
JUDICIAL REVIEW

194.171 Circuit court to have original jurisdiction in tax cases.
194.181 Parties to a tax suit.
194.192 Costs; interest on unpaid taxes; penalty.
194.211 Injunction against tax sales.
194.231 Parties in suits relating to distribution, etc., of funds to counties, etc.
194.171 Circuit court to have original jurisdiction in tax cases.—
(1) The circuit courts have original jurisdiction at law of all matters relating to property taxation. Venue is in the county where the property is located, except that venue shall be in Leon County when the property is assessed pursuant to s. 193.085(4).
(2) No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. 197.323.
(3) Before an action to contest a tax assessment may be brought, the taxpayer shall pay to the collector not less than the amount of the tax which the taxpayer admits in good faith to be owing. The collector shall issue a receipt for the payment, and the receipt shall be filed with the complaint. Notwithstanding the provisions of chapter 197, payment of the taxes the taxpayer admits to be due and owing and the timely filing of an action pursuant to this section shall suspend all procedures for the collection of taxes prior to final disposition of the action.
(4) Payment of a tax shall not be deemed an admission that the tax was due and shall not prejudice the right to bring a timely action as provided in subsection (2) to challenge such tax and seek a refund.
(5) No action to contest a tax assessment may be maintained, and any such action shall be dismissed, unless all taxes on the property assessed in years after the action is brought, which the taxpayer in good faith admits to be owing, are paid before they become delinquent.
(6) The requirements of subsections (2), (3), and (5) are jurisdictional. No court shall have jurisdiction in such cases until after the requirements of both subsections (2) and (3) have been met. A court shall lose jurisdiction of a case when the taxpayer has failed to comply with the requirements of subsection (5).

History.—s. 1, ch. 8586, 1921; CGL 1038; s. 2, ch. 29737, 1955; s. 1, ch. 67-538; ss. 1, 2, ch. 69-55; s. 8, ch. 69-102; s. 6, ch. 69-140; ss. 30, 31, ch. 70-243; s. 1, ch. 72-239; s. 6, ch. 74-234; s. 17, ch. 82-226; s. 7, ch. 83-204; s. 56, ch. 83-217; s. 211, ch. 85-342; s. 3, ch. 88-146; s. 151, ch. 91-112; s. 32, ch. 94-353; s. 1470, ch. 95-147.
Note.—Former ss. 192.21, 194.151, 196.01.
194.181 Parties to a tax suit.—
(1) The plaintiff in any tax suit shall be:
(a) The taxpayer or other person contesting the assessment of any tax, the payment of which he or she is responsible for under a statute or a person who is responsible for the entire tax payment pursuant to a contract and has the written consent of the property owner, or the condominium association, cooperative association, or homeowners’ association as defined in s. 723.075 which operates the units subject to the assessment; or
(b) The property appraiser pursuant to s. 194.036.
(2) In any case brought by the taxpayer or association contesting the assessment of any property, the county property appraiser shall be party defendant. In any case brought by the property appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer shall be party defendant. In any case brought by the property appraiser pursuant to s. 194.036(1)(c), the value adjustment board shall be party defendant.

(3) In any suit involving the collection of any tax on property, as well as questions relating to tax certificates or applications for tax deeds, the tax collector charged under the law with collecting such tax shall be the defendant.

(4) In any suit involving a tax other than an ad valorem tax on property, the tax collector charged under the law with collecting such tax shall be defendant. However, this section does not apply in any instance wherein general law provides for some other person to be the party defendant.

(5) In any suit in which the assessment of any tax, or the collection of any tax, tax certificate, or tax deed is contested on the ground that it is contrary to the State Constitution, the official of the state government responsible for overall supervision of the assessment and collection of such tax shall be made a party defendant of such suit. Any such suit shall be brought in that county having venue under s. 194.171 or, when that section is inapplicable, in the Circuit Court of Leon County, and the attorney for the defendant county officer shall upon request represent the state official in any such suit or proceeding, for which he or she shall receive no additional compensation.

(6) In any suit in which the validity of any statute or regulation found in, or issued pursuant to, chapters 192-197, inclusive, is contested, the public officer affected may be a party plaintiff.

History.—s. 3, ch. 8586, 1921; CGL 1040; ss. 1, 2, ch. 69-55; s. 7, ch. 69-140; s. 32, ch. 70-243; s. 1, ch. 73-74; s. 9, ch. 76-133; s. 4, ch. 76-234; s. 1, ch. 77-174; s. 27, ch. 83-204; s. 4, ch. 88-146; s. 152, ch. 91-112; s. 983, ch. 95-147; s. 7, ch. 2004-349.

Note.—Former s. 196.03.

194.192 Costs; interest on unpaid taxes; penalty.—

(1) In any suit involving the assessment or collection of any tax, the court shall assess all costs.

(2) If the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid, it shall enter judgment against the taxpayer for the deficiency and for interest on the deficiency at the rate of 12 percent per year from the date the tax became delinquent. If it finds that the amount of tax which the taxpayer has admitted to be owing is grossly disproportionate to the amount of tax found to be due and that the taxpayer’s admission was not made in good faith, the court shall also assess a penalty at the rate of 10 percent of the deficiency per year from the date the tax became delinquent.

History.—s. 8, ch. 69-140; s. 33, ch. 70-243; s. 35, ch. 71-355; s. 2, ch. 72-239; s. 18, ch. 82-226; s. 4, ch. 96-397.

194.211 Injunction against tax sales.—In any tax suit, the court may issue injunctions to restrain the sale of real or personal property for any tax which shall appear to be contrary to law or equity, and in no case shall any complaint be dismissed because the tax assessment complained of, or the injunction asked for, involves personal property only.

History.—s. 2, ch. 8586, 1921; CGL 1039; ss. 1, 2, ch. 69-55; s. 34, ch. 70-243.

Note.—Former s. 196.02.

194.231 Parties in suits relating to distribution, etc., of funds to counties, etc.—

(1) No court shall hereafter enter any interlocutory or final order, decree, or judgment in any case involving the validity or constitutionality of any law relating to the distribution, apportionment, or allocation of any state excise or other taxes equally to the several counties in this state under such law, until it shall be made to appear of record in the case that the party to the cause seeking such order, decree, or judgment has duly served upon the chairperson of the board of county commissioners or the chairperson of the school board of each of the counties of this state or upon both such chairpersons of said boards, depending upon whether one or both of said boards has an interest in the subject matter, written notice of the pendency of the case and thereafter of all hearings of all applications or motions for such orders, decrees of judgments in such cases, at least 5 days before all hearings.
Such notice shall state the time, place and date of each such hearing and adjournments thereof, and shall be accompanied by copy of the complaint and petition, motion or application for any such order, decree, or judgment and the exhibits thereto attached, if any; and upon such service such boards of such counties having an interest in the subject matter of the case shall forthwith be and become parties to the cause, and shall be by order of the court properly aligned as parties plaintiff or defendant. History.—s. 1, ch. 19029, 1939; CGL 1940 Supp. 1279(110-f); s. 2, ch. 29737, 1955; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 984, ch. 95-147.

Note.—Former s. 196.13.

PART III

ASSESSMENT:

PRESUMPTION OF CORRECTNESS

194.301 Challenge to ad valorem tax assessment.
194.3015 Burden of proof.

194.301 Challenge to ad valorem tax assessment.—
(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser’s assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.
(2) In an administrative or judicial action in which an ad valorem tax assessment is challenged, the burden of proof is on the party initiating the challenge.

(a) If the challenge is to the assessed value of the property, the party initiating the challenge has the burden of proving by a preponderance of the evidence that the assessed value:
1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;
2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or
3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.
(b) If the party challenging the assessment satisfies the requirements of paragraph (a), the presumption provided in subsection (1) is overcome, and the value adjustment board or the court shall establish the assessment if there is competent, substantial evidence of value in the record which cumulatively meets the criteria of s. 193.011 and professionally accepted appraisal practices. If the record lacks such evidence, the matter must be remanded to the property appraiser with appropriate directions from the value adjustment board or the court, and the property appraiser must comply with those directions.
(c) If the revised assessment following remand is challenged, the procedures described in this section apply.
(d) If the challenge is to the classification or exemption status of the property, there is no presumption of correctness, and the party initiating the challenge has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect. History.—s. 1, ch. 97-85; s. 1, ch. 2009-121.

194.3015 Burden of proof.—
(1) It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the property appraiser’s assessment is not supported by any reasonable hypothesis of a legal assessment. All cases establishing the every-reasonable-hypothesis standard were expressly rejected by the Legislature on the adoption of chapter 97-85, Laws of Florida. It is the further intent of the Legislature that any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent.

(2) This section is intended to clarify existing law and apply retroactively.

History.—s. 2, ch. 2009-121.
CHAPTER 195
PROPERTY ASSESSMENT ADMINISTRATION AND FINANCE

195.0011  Short title.
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195.101  Withholding of state funds.
195.207  Effect on levy of municipal taxes.
195.0011  Short title.—Chapter 195 shall be known as the “Property Assessment Administration and Finance Law.”
History.—s. 1, ch. 73-172.
195.0012  Legislative intent.—It is declared to be the legislative purpose and intent in this entire chapter to recognize and fulfill the state’s responsibility to secure a just valuation for ad valorem tax purposes of all property and to provide for a uniform assessment as between property within each county and property in every other county or taxing district.
History.—s. 47, ch. 70-243; s. 2, ch. 73-172.
Note.—Former s. 195.111.
195.002  Supervision by Department of Revenue.—
(1) The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation, as required by the constitution. It shall also have supervision over tax collection and all other aspects of the administration of such taxes. The supervision of the department shall consist primarily of aiding and assisting county officers in the assessing and collection functions, with particular emphasis on the more technical aspects. In this regard, the department shall conduct schools to upgrade assessment skills of both state and local assessment personnel.
(2) In furtherance of its duty to conduct schools to upgrade assessment skills and collection skills, the department may establish by rule committees on admissions and certification. The department may also incur reasonable expenses for hiring instructors, travel, office operations, certificates of completion, badges or awards, food service incidental to conducting such schools, salaries and benefits of department employees whose duties are directly associated with developing and conducting such schools, and administering any certification program under s. 145.10, s. 145.11, or s. 194.035. The department may charge a tuition fee and an examination fee to any person who attends such a school and may charge a fee to certify or recertify any person under such a program. The department shall deposit such fees into the Certification Program Trust Fund which is created in the State Treasury. There shall be separate school accounts and program accounts in the trust fund for property appraisers,
tax collectors, and special magistrates. The department shall use money in the fund to pay such expenses.

History.—s. 35, ch. 70-243; s. 7, ch. 74-234; s. 5, ch. 86-300; s. 25, ch. 90-203; s. 1, ch. 2008-138; s. 8, ch. 2008-197.

195.022 Forms to be prescribed by Department of Revenue.—The Department of Revenue shall prescribe all forms to be used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The department shall prescribe a form for each purpose. The county officer shall reproduce forms for distribution at the expense of his or her office. A county officer may use a form other than the form prescribed by the department upon obtaining written permission from the executive director of the department; however, a county officer may not use a form if the substantive content of the form varies from the form prescribed by the department for the same or a similar purpose. If the executive director finds good cause to grant such permission he or she may do so. The county officer may continue to use the approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, which are prescribed by the department. Upon request of any property appraiser or, in any event, at least once every 3 years, the department shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as necessary to ensure that all real property within the state is properly listed on the roll. All photographs and maps furnished to counties with a population of 25,000 or fewer shall be paid for by the department as provided by law. For counties with a population greater than 25,000, the department shall furnish such items at the property appraiser’s expense. The department may incur reasonable expenses for procuring aerial photographs and nonproperty ownership maps and may charge a fee to the respective property appraiser equal to the cost incurred. The department shall deposit such fees into the Certification Program Trust Fund created pursuant to s. 195.002. There shall be a separate account in the trust fund for the aid and assistance activity of providing aerial photographs and nonproperty ownership maps to property appraisers. The department shall use money in the fund to pay such expenses. All forms and maps and instructions relating to their use must be substantially uniform throughout the state. An officer may employ supplemental forms and maps, at the expense of his or her office, which he or she deems expedient for the purpose of administering and collecting ad valorem taxes. The forms required in ss. 193.461(3)(a) and 196.011(1) for renewal purposes must require sufficient information for the property appraiser to evaluate the changes in use since the prior year. If the property appraiser determines, in the case of a taxpayer, that he or she has insufficient current information upon which to approve the exemption, or if the information on the renewal form is inadequate for him or her to evaluate the taxable status of the property, he or she may require the resubmission of an original application.

History.—s. 37, ch. 70-243; s. 4, ch. 73-172; s. 7, ch. 74-234; s. 10, ch. 76-133; s. 2, ch. 78-185; s. 1, ch. 78-193; s. 153, ch. 91-112; s. 8, ch. 93-132; ss. 70, 71, ch. 2003-399; s. 1, ch. 2004-22; s. 2, ch. 2008-138; s. 1, ch. 2009-67.

195.027 Rules and regulations.—

(1) The Department of Revenue shall prescribe reasonable rules and regulations for the assessing and collecting of taxes, and such rules and regulations shall be followed by the property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards. It is hereby declared to be the legislative intent that the department shall formulate such rules and regulations that property will be assessed, taxes will be collected, and the administration will be uniform, just, and otherwise in compliance with the requirements of the general law and the constitution.

(2) It is the legislative intent that all counties operate on computer programs that are substantially similar and produce data which are directly comparable. The rules and regulations shall prescribe uniform standards and procedures for computer programs and operations for all programs installed in any property appraiser’s office. It is the legislative intent that the department shall require a high
degree of uniformity so that data will be comparable among counties and that a single audit procedure will be practical for all property appraisers’ offices.

(3) The rules and regulations shall provide procedures whereby the property appraiser, the Department of Revenue, and the Auditor General shall be able to obtain access, where necessary, to financial records relating to nonhomestead property which records are required to make a determination of the proper assessment as to the particular property in question. Access to a taxpayer’s records shall be provided only in those instances in which it is determined that such records are necessary to determine either the classification or the value of the taxable nonhomestead property. Access shall be provided only to those records which pertain to the property physically located in the taxing county as of January 1 of each year and to the income from such property generated in the taxing county for the year in which a proper assessment is made. All records produced by the taxpayer under this subsection shall be deemed to be confidential in the hands of the property appraiser, the department, the tax collector, and the Auditor General and shall not be divulged to any person, firm, or corporation, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such records are exempt from the provisions of s. 119.07(1).

(4)(a) The rules and regulations prescribed by the department shall require a return of tangible personal property which shall include:
1. A general identification and description of the property or, when more than one item constitutes a class of similar items, a description of the class.
2. The location of such property.
3. The original cost of such property and, in the case of a class of similar items, the average cost.
4. The age of such property and, in the case of a class of similar items, the average age.
5. The condition, including functional and economic depreciation or obsolescence.
6. The taxpayer’s estimate of fair market value.
(b) For purposes of this subsection, a class of property shall include only those items which are substantially similar in function and use. Nothing in this chapter shall authorize the department to prescribe a return requiring information other than that contained in this subsection; nor shall the department issue or promulgate any rule or regulation directing the assessment of property by the consideration of factors other than those enumerated in s. 193.011.

(5) The rules and regulations shall require that the property appraiser deliver copies of all pleadings in court proceedings in which his or her office is involved to the Department of Revenue.

(6) The fees and costs of the sale or purchase and terms of financing shall be presumed to be usual unless the buyer or seller or agent thereof files a form which discloses the unusual fees, costs, and terms of financing. Such form shall be filed with the clerk of the circuit court at the time of recording. The rules and regulations shall prescribe an information form to be used for this purpose. Either the buyer or the seller or the agent of either shall complete the information form and certify that the form is accurate to the best of his or her knowledge and belief. The information form shall be confidential in the hands of all persons after delivery to the clerk, except that the Department of Revenue and the Auditor General shall have access to it in the execution of their official duties, and such form is exempt from the provisions of s. 119.07(1). The information form may be used in any judicial proceeding, upon a motion to produce duly made by any party to such proceedings. Failure of the clerk to obtain an information form with the recording shall not impair the validity of the recording or the conveyance. The form shall provide for a notation by the clerk indicating the book and page number of the conveyance in the official record books of the county. The clerk shall promptly deliver all information forms received to the property appraiser for his or her custody and use.

History.—s. 39, ch. 70-243; s. 2, ch. 73-172; ss. 8, 22, 23, ch. 74-234; s. 11, ch. 76-133; s. 16, ch. 76-234; s. 14, ch. 79-334; s. 10, ch. 80-77; s. 23, ch. 80-274; s. 6, ch. 81-308; s. 22, ch. 88-119; s. 64, ch. 89-356; s. 39, ch. 90-360; s. 154, ch. 91-112; s. 985, ch. 95-147; s. 5, ch. 96-397; s. 51, ch. 96-406.

Note.—Former s. 195.042.
195.032 Establishment of standards of value.—In furtherance of the requirement set out in s. 195.002, the Department of Revenue shall establish and promulgate standard measures of value not inconsistent with those standards provided by law, to be used by property appraisers in all counties, including taxing districts, to aid and assist them in arriving at assessments of all property. The standard measures of value shall provide guidelines for the valuation of property and methods for property appraisers to employ in arriving at the just valuation of particular types of property consistent with ss. 193.011 and 193.461. The standard measures of value shall assist the property appraiser in the valuation of property and be deemed prima facie correct, but shall not be deemed to establish the just value of any property. However, the presumption of correctness accorded an assessment made by a property appraiser shall not be impugned merely because the standard measures of value do not establish the just value of any property.

History.—s. 38, ch. 70-243; s. 12, ch. 76-133; s. 9, ch. 76-234; s. 62, ch. 82-226.

195.052 Research and tabulation of data.—The department shall conduct constant research and maintain accurate tabulations of data and conditions existing as to ad valorem taxation, shall annually publish such data as may be appropriate to facilitate fiscal policymaking, and shall annually make such recommendations to the Legislature as are necessary to ensure that property is valued according to its just value and is equitably taxed throughout the state. Such data shall include the annual percentage increase in total nonvoted ad valorem taxes levied by each city and county and shall include information on the distribution of ad valorem taxes levied among the various classifications of property, including homestead, nonhomestead residential, new construction, commercial, and industrial properties. Such data shall include the previous year’s adopted millage rate, the current year’s millage rate, and the current percentage increase in taxes levied above the rolled-back rate. Such data shall be published, at a minimum, on the department’s website and on the websites of all property appraisers of this state, if available. Publication shall occur not later than 90 days after receipt of extended rolls for all counties pursuant to s. 193.122(7).

History.—s. 40, ch. 70-243; s. 3, ch. 82-388; s. 6, ch. 83-204; s. 9, ch. 2008-197.

195.062 Manual of instructions.—

(1) The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:

(a) Rules and regulations.

(b) Standard measures of value.

(c) Forms and instructions relating to the use of forms and maps.

Consistent with s. 195.032, the standard measures of value shall be adopted in general conformity with the procedures set forth in s. 120.54, but shall not have the force or effect of such rules and shall be used only to assist tax officers in the assessment of property as provided by s. 195.002. Guidelines may be updated annually to incorporate new market data, which may be in tabular form, technical changes, changes indicated by established decisions of the Supreme Court, and, if a summary of justification is set forth in the notice required under s. 120.54, other changes relevant to appropriate assessment practices or standard measurement of value. Such new data may be incorporated into the guidelines on the approval of the executive director if after notice in substantial conformity with s. 120.54 there is no objection filed with the department within 45 days, and the procedures set forth in s. 120.54 do not apply.

(2) The department may also include in such manual any other information which it deems pertinent or helpful in the administration of taxes. Such manual shall instruct that the mere recordation of a plat on previously unplatted acreage shall not be construed as evidence of sufficient change in the character of the land to require reassessment until such time as development is begun on the platted acreage. Such manual shall be made available for distribution to the public at a nominal cost, to include cost of printing and circulation.
195.072 Cooperation with other state agencies.—
(1) State agencies are authorized and directed to render such necessary aid and assistance to the Department of Revenue as is required to enable the department to carry out its functions of ensuring just valuation and equitable administration of property taxes in this state.
(2) The Department of Revenue shall render such aid and assistance as may be required in an active investigation of a property appraiser by a state agency by providing procedural and valuation assistance as it relates to the property appraiser’s property tax administrative duties.

History.—s. 42, ch. 70-243; s. 13, ch. 2012-193.

195.073 Classification of property.—All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The department may designate other subclassifications of property. No assessment roll may be approved by the department which does not show proper classifications.

(1) Real property must be classified according to the assessment basis of the land into the following classes:
(a) Residential, subclassified into categories, one category for homestead property and one for nonhomestead property:
   1. Single family.
   2. Mobile homes.
   3. Multifamily.
   5. Cooperatives.
   6. Retirement homes.
(b) Commercial and industrial.
(c) Agricultural.
(d) Nonagricultural acreage.
(e) High-water recharge.
(f) Historic property used for commercial or certain nonprofit purposes.
(g) Exempt, wholly or partially.
(h) Centrally assessed.
(i) Leasehold interests.
(j) Time-share property.
(k) Land assessed under s. 193.501.
(l) Other.
(2) Personal property shall be classified as:
(a) Floating structures—residential.
(b) Floating structures—nonresidential.
(c) Mobile homes and attachments.
(d) Household goods.
(e) Other tangible personal property.
(3) When the tax roll is submitted to the department for approval, there shall also be appended a statement indicating the total assessed valuation of structures added to and deleted from the assessment roll for that year in each taxing jurisdiction.
(4) Rules adopted pursuant to this section shall provide for the separate identification of property as prior existing property of an expanded or rebuilt business, as expansion-related property of an expanded or rebuilt business, and as property of a new business, in the event the business qualifies for an enterprise zone property tax credit pursuant to s. 220.182, in addition to classification according to use.
This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

Rules adopted pursuant to this section shall provide for the separate identification of property granted an economic development ad valorem tax exemption, in addition to classification according to use.

To the greatest extent practicable and based on existing information, all publicly owned real property required to be listed on the assessment roll shall also be separately classified according to ownership by federal, state, or local government; water management district; or other public entity.

History.—s. 3, ch. 73-172; ss. 8, 23, ch. 74-234; s. 15, ch. 79-334; s. 11, ch. 80-77; ss. 6, 10, ch. 80-248; s. 3, ch. 80-347; s. 9, ch. 81-308; ss. 56, 74, ch. 82-226; s. 1, ch. 83-223; s. 27, ch. 84-356; s. 65, ch. 94-136; s. 64, ch. 94-353; s. 7, ch. 96-204; s. 6, ch. 97-117; s. 24, ch. 2000-210; s. 16, ch. 2005-287; s. 4, ch. 2009-157.

195.084 Information exchange.—

The department shall promulgate rules and regulations for the exchange of information among the department, the property appraisers’ offices, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability. All records and returns of the department useful to the property appraiser or the tax collector shall be made available upon request but subject to the reasonable conditions imposed by the department. This section shall supersede statutes prohibiting disclosure only with respect to the property appraiser, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability, but the department may establish regulations setting reasonable conditions upon the access to and custody of such information. The Auditor General, the Office of Program Policy Analysis and Government Accountability, the tax collectors, and the property appraisers shall be bound by the same requirements of confidentiality as the Department of Revenue. Breach of confidentiality shall be a misdemeanor of the first degree, punishable as provided by ss. 775.082 and 775.083.

All of the records of property appraisers and collectors, including, but not limited to, worksheets and property record cards, shall be made available to the Department of Revenue, the Auditor General, and the Office of Program Policy Analysis and Government Accountability. Property appraisers and collectors are hereby directed to cooperate fully with representatives of the Department of Revenue, the Auditor General, and the Office of Program Policy Analysis and Government Accountability in realizing the objectives stated in s. 195.0012.

Property appraisers and tax collectors to submit budgets to Department of Revenue.—

On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser’s office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.

The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing.
held pursuant to s. 200.065(2)(d). The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the department and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the department. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector’s office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties of that office have been transferred to another office pursuant to s. 1(d), Art. VIII of the State Constitution or in a county in which a resolution is in effect pursuant to s. 145.022 or in any charter county where the charter specifically provides for a different method for the submission of the tax collector’s budget.

(3) Any check received by the office of the collector which is returned by the bank upon which the check is drawn shall be the personal liability of the tax collector unless the collector, after due diligence to collect the returned check, forwards the returned check for prosecution to the state attorney of the circuit where the check was drawn. This subsection does not apply to ad valorem taxes, in which case the collector shall proceed under chapter 197.

(4) The property appraisers and tax collectors of this state are hereby authorized to pay any fee established by the department for attendance by an employee at a school established and conducted by the department pursuant to s. 195.002. Further, the travel and per diem expenses of such employee may be paid as set forth in s. 112.061. Property appraisers are authorized to pay a fee established by the department for the costs of aerial photographs and nonproperty ownership maps provided by the department pursuant to s. 195.022.

(5) Any property appraiser or tax collector whose budget is approved by the Department of Revenue who has not been reelected to office or is not seeking reelection shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation following the date he or she is eliminated as a candidate or October 1, whichever comes later, without the approval of the Department of Revenue.

(6) Each property appraiser and tax collector must post their final approved budget on their official website within 30 days after adoption. Each county’s official website must have a link to the websites of the property appraiser or tax collector where the final approved budget is posted. If the property
The appraiser or tax collector does not have an official website, the final approved budget must be posted on the county’s official website.

History.—s. 56, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 36, ch. 70-243; s. 6, ch. 73-172; s. 10, ch. 74-234; s. 1, ch. 77-102; s. 93, ch. 79-190; s. 16, ch. 79-334; s. 29, ch. 80-274; s. 84, ch. 81-259; s. 3, ch. 82-33; s. 6, ch. 86-300; s. 3, ch. 88-85; s. 3, ch. 88-158; s. 26, ch. 90-203; s. 2, ch. 90-343; s. 986, ch. 95-147; ss. 4, 18, ch. 95-272; s. 4, ch. 97-287; s. 3, ch. 2008-138; s. 17, ch. 2011-144.

Note.—Former ss. 193.02, 195.011.

195.092 Authority to bring and maintain suits.—

(1) The Department of Revenue shall have authority to bring and maintain such actions at law or in equity by mandamus or injunction, or otherwise, to enforce the performance of any duties of any officer or official performing duties with relation to the execution of the tax laws of the state, or to enforce obedience to any lawful order, rule, regulation, or decision of the Department of Revenue lawfully made under the authority of these tax laws. Venue for such actions shall be in the county in which the official duties of the property appraiser are to be performed.

(2) The property appraiser or any taxing authority shall have the authority to bring and maintain such actions as may be necessary to contest the validity of any rule, regulation, order, directive, or determination of any agency of the state, including, but not limited to, disapproval of all or any part of an assessment roll or a determination of assessment levels. The defendant in such actions shall be the agency head, and service of process shall be on such person or, when the head of the agency is a collegial body, its executive director, if there be one. Such action shall be brought within 60 days of the date the rule, regulation, order, directive, or determination becomes effective. Venue for such actions shall be in Leon County. The circuit court judge, upon proper motion, may agree to hear the case in the county where the property is located if trial in Leon County would result in substantial expense and inconvenience to the necessary participants. Appeal shall be to the First District Court of Appeal.

(3) No action shall be instituted to compel reappraisal of property or adjustment of the tax rolls unless the executive director has first met or in good faith has attempted to meet in conference with the affected property appraiser and has been unable to resolve differences or obtain acceptable written assurance of the implementation of a plan to ensure compliance with general law and the constitutional requirement of just value.

(4) In any action instituted against a property appraiser to compel the performance of his or her official duties, the court may order the implementation of a plan of reappraisal to be completed within a prescribed period of time. To implement its decision, the court shall have the power to:

(a) Enter such orders as are necessary to ensure that assessments shall be uniform, equitable, at just value, and otherwise in compliance with law.

(b) Maintain jurisdiction until such time as all of the requirements of the court as expressed in its order have been met.

(5) Chapter 120 shall not apply to this section.

History.—s. 55, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 44, ch. 70-243; s. 6, ch. 80-274; s. 987, ch. 95-147.

Note.—Former ss. 196.16, 195.041.

195.096 Review of assessment rolls.—

(1) The assessment rolls of each county shall be subject to review by the Department of Revenue.

(2) The department shall conduct, no less frequently than once every 2 years, an in-depth review of the assessment rolls of each county. The department need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3). Such in-depth review may include proceedings of the value adjustment board and the audit or review of procedures used by the counties to appraise property.
(a) The department shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the department shall consult with the property appraiser regarding the classifications and strata to be studied, in order that the review will be useful to the property appraiser in evaluating his or her procedures.

(b) Every property appraiser whose upcoming roll is subject to an in-depth review shall, if requested by the department on or before January 1, deliver upon completion of the assessment roll a list of the parcel numbers of all parcels that did not appear on the assessment roll of the previous year, indicating the parcel number of the parent parcel from which each new parcel was created or “cut out.”

(c) In conducting assessment ratio studies, the department must use all practicable steps, including stratified statistical and analytical reviews and sale-qualification studies, to maximize the representativeness or statistical reliability of samples of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. The department shall document and retain records of the measures of representativeness of the properties studied in compliance with this section. Such documentation must include a record of findings used as the basis for the approval or disapproval of the tax roll in each county pursuant to s. 193.1142. In addition, to the greatest extent practicable, the department shall study assessment roll strata by subclassifications such as value groups and market areas for each classification or stratum to be studied, to maximize the representativeness of ratio study samples. For purposes of this section, the department shall rely primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification studied and for the roll as a whole.

(d) In the conduct of these reviews, the department shall adhere to all standards to which the property appraisers are required to adhere.

(e) The department and each property appraiser shall cooperate in the conduct of these reviews, and each shall make available to the other all matters and records bearing on the preparation and computation of the reviews. The property appraisers shall provide any and all data requested by the department in the conduct of the studies, including electronic data processing tapes. Any and all data and samples developed or obtained by the department in the conduct of the studies shall be confidential and exempt from the provisions of s. 119.07(1) until a presentation of the findings of the study is made to the property appraiser. After the presentation of the findings, the department shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies, including tapes. Direct reimbursable costs of providing the data shall be borne by the party who requested it. Copies of existing data or records, whether maintained or required pursuant to law or rule, or data or records otherwise maintained, shall be submitted within 30 days from the date requested, in the case of written or printed information, and within 14 days from the date requested, in the case of computerized information.

(f) Within 120 days after receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the review for that county and publish the department’s findings. The findings must include a statement of the confidence interval for the median and such other measures as may be appropriate for each classification or subclassification studied and for the roll as a whole, and related statistical and analytical details. The measures in the findings must be based on:
1. A 95-percent level of confidence; or
2. Ratio study standards that are generally accepted by professional appraisal organizations in developing a statistically valid sampling plan if a 95-percent level of confidence is not attainable.

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical...
measures computed under this section for the real property assessment roll as a whole, the personal property assessment roll as a whole, and independently for the following real property classes if the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

1. Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.
2. Residential property that consists of two or more primary living units.
3. Agricultural, high-water recharge, historic property used for commercial or certain nonprofit purposes, and other use-valued property.
4. Vacant lots.
5. Nonagricultural acreage and other undeveloped parcels.
6. Improved commercial and industrial property.
7. Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property.

If one of the above classes constituted less than 5 percent of the total assessed value of all real property in a county on the previous assessment roll, the department may combine it with one or more other classes of real property for purposes of assessment ratio studies or use the weighted average of the other classes for purposes of calculating the level of assessment for all real property in a county. The department shall also publish such results for any subclassifications of the classes or assessment rolls it may have chosen to study.

(b) If necessary for compliance with s. 1011.62, and for those counties not being studied in the current year, the department shall project value-weighted mean levels of assessment for each county. The department shall make its projection based upon the best information available, using professionally accepted methodology, and shall separately allocate changes in total assessed value to:

1. New construction, additions, and deletions.
2. Changes in the value of the dollar.
3. Changes in the market value of property other than those attributable to changes in the value of the dollar.
4. Changes in the level of assessment.

In lieu of the statistical and analytical measures published pursuant to paragraph (a), the department shall publish details concerning the computation of estimated assessment levels and the allocation of changes in assessed value for those counties not subject to an in-depth review.

(c) Upon publication of data and findings as required by this subsection, the department shall notify the committees of the Senate and of the House of Representatives having oversight responsibility for taxation, the appropriate property appraiser, and the county commission chair or corresponding official under a consolidated charter. Copies of the data and findings shall be provided upon request.

(4) It is declared to be the legislative intent that approval of the rolls by the department pursuant to s. 193.1142 and certification by the value adjustment board pursuant to s. 193.122(1) shall not be deemed to impugn the use of postcertification reviews to require adjustments in the preparation of succeeding assessment rolls to ensure that such succeeding assessment rolls do meet the constitutional mandates of just value.

(5) It is the legislative intent that the department utilize to the fullest extent practicable objective measures of market value in the conduct of reviews pursuant to this section.

(6) Reviews conducted under this section must include an evaluation of whether nonhomestead exempt values determined by the appraiser under applicable provisions of chapter 196 are correct and whether agricultural and high-water recharge classifications and classifications of historic property used for commercial and certain nonprofit purposes were granted in accordance with law.

(7) When a roll is prepared as an interim roll pursuant to s. 193.1145, the department shall compute assessment levels for both the interim roll and the final approved roll.

(8) Chapter 120 shall not apply to this section.
195.097 Postaudit notification of defects; supervision by the department.—

(1)(a) Upon evaluation of any reviews, studies, or findings of the Department of Revenue, the executive director of the department shall issue a notice to any property appraiser who the executive director has determined has one or more classes or other strata of property listed on the assessment rolls in a manner inconsistent with the requirements of law, or is otherwise not assessing in accordance with law. The executive director shall specify in his or her notice the classes or strata of property that have been improperly assessed on the prior year’s roll, the nature of the defect or defects, and the requirements of the department to obtain approval of the current year’s assessment roll. Such notice shall be provided to the property appraiser no later than November 15.

(b) Notwithstanding other provisions of this section, the executive director is not required to notice as a defect a class or stratum of property which, based upon the evaluation of any review, study, or finding of the department, indicates an assessment level of more than 100 percent of just value in any class or stratum of property on the prior year’s tax roll.

(2) Within 15 days after receipt of a notice, but no later than December 1, the property appraiser shall either notify the executive director in writing of his or her intention to comply or request an immediate conference with the executive director for the purpose of attempting to resolve differences between the property appraiser and the executive director. Such conference shall be held no later than December 15. At the conclusion of the conference, but no later than January 1, the executive director shall issue an administrative order, which order shall incorporate the remedial steps, if any, to be taken by the property appraiser to ensure that all property on his or her rolls is assessed at just value. An administrative order shall also be issued in the case of a property appraiser who has stated his or her intention to comply.

(3) Upon receipt of an administrative order issued pursuant to this section, but not later than January 15, the property appraiser shall notify the department of his or her intent to comply with the order or of the basis for intended noncompliance. Upon receipt of a notice of intended noncompliance, the department shall take such action as it deems necessary pursuant to s. 195.092.

(4) Upon the issuance of the administrative order, the department shall commence continuing supervision of the preparation of the current rolls to ensure that every reasonable effort is being taken by the property appraiser to comply with the order. Supervision may include, but shall not be limited to, the conduct of ratio or other mass-data studies on the roll being prepared, onsite inspection of the property appraiser’s office or field operations, and interviews with the property appraiser’s personnel or consultants. The executive director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order. During such supervision, the executive director may seek any judicial remedy available to him or her under law to force compliance with the order, and may request removal of the property appraiser by the Governor when he or she deems such action necessary. No later than May 1, the executive director shall notify the property appraiser, in writing, as to whether he or she is in substantial compliance with the order. In the event that the executive director determines that the property appraiser is not in substantial compliance at that time, he or she shall send to the property appraiser and the governing body of each tax-levying agency in the county a notice of intent to disapprove the tax roll in whole or in part.

(5) The dates specified in this section shall be extended if the date for completion of the current or prior year’s roll was extended pursuant to s. 193.023(1), or records or data requested in writing pursuant to s. 195.096(2)(e) were not submitted within the time allowed by law. The length of extension of dates specified in this section shall be equal to:
(a) The number of days the date for completion of the rolls was extended; or
(b) The number of days from the time the data or records were required by law to be submitted until the time received by the department.
(6) Chapter 120 does not apply to this section.

History.—s. 7, ch. 73-172; ss. 14, 21, ch. 74-234; s. 3, ch. 75-211; s. 1, ch. 77-102; s. 19, ch. 80-274; s. 4, ch. 80-347; s. 3, ch. 82-208; ss. 29, 80, ch. 82-226; s. 41, ch. 83-204; s. 989, ch. 95-147; ss. 6, 20, ch. 95-272; s. 6, ch. 97-287.

195.099 Periodic review.—
(1)(a) The department may review the assessments of new, rebuilt, and expanded business reported according to s. 193.077(3), to ensure parity of level of assessment with other classifications of property.
(b) This subsection shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.
(2) The department may review the assessments of new and expanded businesses granted an exemption pursuant to s. 196.1995 to ensure parity of level of assessment with other classifications of property.

History.—ss. 7, 10, ch. 80-248; s. 4, ch. 80-347; s. 3, ch. 82-208; ss. 29, 80, ch. 82-226; s. 57, ch. 83-217; s. 28, ch. 84-356; s. 25, ch. 85-80; s. 66, ch. 94-136; s. 1, ch. 2006-113; s. 16, ch. 2012-193.

195.0995 Use of sales transactions data; qualification; review.—
(1) For each sales transaction disqualified by a property appraiser, the property appraiser shall document the reason for disqualification of the sale in a manner prescribed by the department.
(2) The department shall randomly sample all sales in the county to determine whether those sales were properly qualified or disqualified. If the department finds that more than 10 percent of sales qualification decisions do not fall within the applicable criteria, the department shall issue a postaudit notification of defects and shall follow the procedures set forth in s. 195.097.
(3) Chapter 120 shall not apply to this section.

History.—s. 4, ch. 93-132; s. 1, ch. 2005-185.

195.101 Withholding of state funds.—
(1) The Department of Revenue is hereby directed to determine each year whether the several counties of this state are assessing the real and tangible personal property within their jurisdiction in accordance with law. If the Department of Revenue determines that any county is assessing property at less than that prescribed by law, the Chief Financial Officer shall withhold from such county a portion of any state funds to which the county may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.
(2) The Department of Revenue is hereby directed to determine each year whether the several municipalities of this state are assessing the real and tangible personal property within their jurisdiction in accordance with law. If the Department of Revenue determines that any municipality is assessing property at less than that prescribed by law, the Chief Financial Officer shall withhold from such municipality a portion of any state funds to which that municipality may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

History.—s. 6, ch. 67-395; s. 5, ch. 67-396; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 45, ch. 70-243; s. 175, ch. 2003-261.

Note.—Former ss. 193.326, 195.051; ss. 167.445, 195.061.

195.207 Effect on levy of municipal taxes.—No municipal charter may prohibit or limit the authority of the governing body to levy ad valorem taxes or utility service taxes authorized under s. 167.431. Any word, sentence, phrase, or provision, of any special act, municipal charter, or other law, that prohibits or limits a municipality from levying ad valorem taxes within the millage limits fixed by s. 9, Art. VII of the State Constitution, or prohibits or limits a municipality from levying utility service taxes within the limits fixed by s. 9, Art. VII of the State Constitution, is hereby nullified and repealed.

History.—s. 2, ch. 72-360; s. 3, ch. 73-129.
Note.—Repealed by s. 5, ch. 73-129.
Note.—Former s. 167.4391.
CHAPTER 12D-9

REQUIREMENTS FOR VALUE ADJUSTMENT BOARD IN ADMINISTRATIVE REVIEWS;
UNIFORM RULES FOR PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT
BOARDS

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PART I

TAXPAYER RIGHTS; INFORMAL CONFERENCE PROCEDURES; DEFINITIONS; COMPOSITION OF THE VALUE ADJUSTMENT BOARD; APPOINTMENT OF THE CLERK; APPOINTMENT OF LEGAL COUNSEL TO THE BOARD; APPOINTMENT OF SPECIAL MAGISTRATES


(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include:

(a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;

(b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;

(c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;

(d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;

(e) The right to be sent prior notice of the date for the hearing of the taxpayer’s petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;
(f) The right to request and be granted a change in the hearing date as described in this chapter;

(g) The right to be notified of the date of certification of the county’s tax rolls and to be sent a property record card if requested;

(h) The right to represent himself or herself or to be represented by an attorney or an agent;

(i) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;

(j) The right to have witnesses sworn and cross-examined;

(k) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;

(l) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

(m) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

(n) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and

(o) The right to limiting the property appraiser’s access to a taxpayer’s records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property.


(1) Any taxpayer who objects to the assessment placed on his or her property, including the assessment of homestead property at less than just value, shall have the right to request an informal conference with the property appraiser.

(2) The property appraiser or a member of his or her staff shall confer with the taxpayer regarding the correctness of the assessment.

(3) At the conference, the taxpayer shall present facts that he or she considers supportive of changing the assessment and the property appraiser or his or her representative shall present facts that the property appraiser considers to be supportive of the assessment.
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(4) The request for an informal conference is not a prerequisite to administrative or judicial review of property assessments. Requesting or participating in an informal conference does not extend the petition filing deadline. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 213.05 FS. History—New 3-30-10.

12D-9.003 Definitions.

(1) "Agent" means any person, including a family member of the taxpayer, who is authorized to represent the taxpayer before the board.

(2) "Board" means the local value adjustment board.

(3) "Clerk" means the clerk of the local value adjustment board.

(4) "Department," unless otherwise designated, means the Department of Revenue.

(5) "Hearing" means any hearing relating to a petition before a value adjustment board or special magistrate, regardless of whether the parties are physically present or telephonic or other electronic media is used to conduct the hearing, but shall not include a proceeding to act upon, consider or adopt special magistrates' recommended decisions at which no testimony or comment is taken or heard from a party.

(6) "Petitioner" means the taxpayer or the taxpayer as represented by an agent or attorney.

(7) "Taxpayer" means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder, and includes exempt owners of property, for purposes of this chapter.


12D-9.004 Composition of the Value Adjustment Board.

(1) Every county shall have a value adjustment board which consists of:

(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chairperson of the value adjustment board;

(b) One member of the school board of the county, elected by the school board from among its members; and

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county’s governing body;

2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.
3. Citizen members must not be:
   a. A member or employee of any taxing authority in this state;
   b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

   (2)(a) Each elected member of the value adjustment board shall serve on the board until he or she is replaced by a successor elected by his or her respective governing body or school board or is no longer a member of the governing body or school board of the county.

   (b) When an elected member of the value adjustment board ceases being a member of the governing body or school board whom he or she represents, that governing body or school board must elect a replacement.

   (c) When the citizen member of the value adjustment board appointed by the governing body of the county is no longer an owner of homestead property within the county, the governing body must appoint a replacement.

   (d) When the citizen member appointed by the school board is no longer an owner of a business occupying commercial space located within the school district, the school board must appoint a replacement.

   (3)(a) At the same time that it selects a primary member of the value adjustment board, the governing body or school board may select an alternate to serve in place of the primary member as needed. The method for selecting alternates is the same as that for selecting the primary members.

   (b) At any time during the value adjustment board process the chair of the county governing body or the chair of the school board may appoint a temporary replacement for its elected member of the value adjustment board or for a citizen member it has appointed to serve on the value adjustment board.

   (4)(a) To have a quorum of the value adjustment board, the members of the board who are present must include at least:

   1. One member of the governing body of the county;
   2. One member of the school board; and
   3. One of the two citizen members.

   (b) The quorum requirements of Section 194.015, F.S., may not be waived by anyone, including the petitioner.

   (5) The value adjustment board cannot hold its organizational meeting until all members of the board are appointed, even if the number and type of members appointed are sufficient to constitute a quorum. If board legal counsel has not been previously appointed for that year, such appointment must be the first order of business.

12D.005 Duties of the Board.

(1) (a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in Section 194.011(1), F.S.; however, no board hearing shall be held before approval of all or any part of the county’s assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to Section 194.011(3), F.S.;

2. Hearing complaints relating to homestead exemptions as provided for under Section 196.151, F.S.;

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Section 196.011, F.S.; or

4. Hearing appeals concerning ad valorem tax deferrals and classifications.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals.

(c) The board shall remain in session until its duties are completed concerning all assessment rolls or parts of assessment rolls. The board may temporarily recess, but shall reconvene when necessary to hear petitions, complaints, or appeals and disputes filed upon the roll or portion of the roll when approved. The board shall make its decisions timely so that the board clerk may observe the requirement that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S.

(2) (a) Value adjustment boards may have additional internal operating procedures, not rules, that do not conflict with, change, expand, suspend, or negate the rules adopted in this rule chapter or other provisions of law, and only to the extent indispensable for the efficient operation of the value adjustment board process. The board may publish fee schedules adopted by the board.

(b) These internal operating procedures may include methods for creating the verbatim record, provisions for parking by participants, assignment of hearing rooms, compliance with the Americans with Disabilities Act, and other ministerial type procedures.

(c) The board shall not provide notices or establish a local procedure instructing petitioners to contact the property appraiser’s or tax collector’s office or any other agency with questions about board hearings or procedures. The board, board legal counsel, board clerk, special magistrate or other board representative shall not otherwise enlist the property appraiser’s or tax collector’s office to perform administrative duties for the board. Personnel performing any of the board’s duties shall be independent of the property appraiser’s and tax collector’s office. This section shall not prevent the board clerk or personnel performing board duties from referring petitioners to the property appraiser or tax collector for issues within the responsibility of the property appraiser or tax collector. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact.

(3) The board must ensure that all board meetings are duly noticed under Section 286.011, F.S., and are held in accordance with the law.
(4) Other duties of value adjustment boards are set forth in other areas of Florida law. Value adjustment boards shall perform all duties required by law and shall abide by all limitations on their authority as provided by law.

(5) Failure on three occasions with respect to any single tax year for the board to convene at the scheduled time of meetings of the board shall constitute grounds for removal from office by the Governor for neglect of duties.

Rulemaking Authority 194.01(1), 194.034(1), 195.027(1), 215.06(1) FS. Law Implemented 192.0105, 194.011, 194.015, 194.022, 194.034, 194.035, 194.037, 213.05 FS. History—New 3-30-10.

12D-9.006 Clerk of the Value Adjustment Board.

(1) The clerk of the governing body of the county shall be the clerk of the value adjustment board.

(2) The board clerk may delegate the day to day responsibilities for the board to a member of his or her staff, but is ultimately responsible for the operation of the board.

Rulemaking Authority 194.01(1), 194.034(1), 195.027(1), 214.06(1) FS. Law Implemented 28.12, 192.001, 194.011, 194.015, 194.032, 213.05 FS. History—New 3-30-10.

12D-9.007 Role of the Clerk of the Value Adjustment Board.

(1) It is the board clerk's responsibility to verify through board legal counsel that the value adjustment board meets all of the requirements for the organizational meeting before the board or special magistrates hold hearings. If the board clerk determines that any of the requirements were not met, he or she shall contact the board legal counsel or the chair of the board regarding such deficiencies and cancel any scheduled hearings until such time as the requirements are met.

(2) The board clerk shall make petition forms available to the public upon request.

(3) The board clerk shall receive and acknowledge completed petitions and promptly furnish a copy of all completed and timely filed petitions to the property appraiser or tax collector. Alternatively, the property appraiser or the tax collector may obtain the relevant information from the board clerk electronically.

(4) The board clerk shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. If the petitioner has indicated on the petition an estimate of the amount of time he or she will need to present and argue the petition, the board clerk must take this estimate into consideration when scheduling the hearing.

(5) No less than 25 calendar days prior to the day of the petitioner's scheduled appearance before the board, the board clerk must notify the petitioner of the date and time scheduled for the appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. If, on the taxpayer's petition, he or she requests a copy of the property record card, the board clerk shall obtain a copy of the property record card from the property appraiser and provide it to the petitioner no later than with the notice of the scheduled time of his or her appearance.
(6) If an incomplete petition, which includes a petition not accompanied by the required filing fee, is received within the time required, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days from the date notification is mailed. Such petition shall be timely if completed and filed, including payment of the fee if previously unpaid within the time frame provided in the board clerk’s notice of incomplete petition.

(7) In counties with a population of more than 75,000, the board clerk shall provide notification annually to qualified individuals or their professional associations of opportunities to serve as special magistrates.

(8) The board clerk shall ensure public notice of and access to all hearings. Such notice shall contain a general description of the locations, dates, and times hearings are being scheduled. This notice requirement may be satisfied by making such notice available on the board clerk’s website. Hearings must be conducted in facilities that are clearly identified for such purpose and are freely accessible to the public while hearings are being conducted. The board clerk shall assure proper signage to identify such facilities.

(9) The board clerk shall schedule hearings to allow sufficient time for evidence to be presented and considered and to allow for hearings to begin at their scheduled time. The board clerk shall advise the chair of the board if the board’s tentative schedule for holding hearings is insufficient to allow for proper scheduling.

(10) The board clerk shall timely notify the petitioner by first class mail of the decisions of the board so that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., and shall otherwise notify the property appraiser or tax collector of such decision. In counties using special magistrates, the board clerk shall also make available to both parties as soon as practicable a copy of the recommended decision of the special magistrate by mail or electronic means. No party shall have access to decisions prior to any other party.

(11) After the value adjustment board has decided all petitions, complaints, appeals and disputes, the board clerk shall make public notice of the findings and results of the board in the manner prescribed in Section 194.037, F.S., and by the department.

(12) The board clerk is the official record keeper for the board and shall maintain a record of the proceedings which shall consist of:

(a) All filed documents;
(b) A verbatim record of any hearing;
(c) All tangible exhibits and documentary evidence presented;
(d) Any meeting minutes; and
(e) Any other documents or materials presented on the record by the parties or by the board or special magistrate.

The record shall be maintained for four years after the final decision has been rendered by the board, if no appeal is filed in circuit court or for five years if an appeal is filed, or, if requested by one of the parties, until the final disposition of any subsequent judicial proceeding relating to the property.
(13) The board clerk shall make available to the public copies of all additional internal operating procedures and forms of the board or special magistrates described in Rule 12D-9.005, F.A.C., and shall post any such procedures and forms on the board clerk’s website, if any. Making materials available on a website is sufficient; however, provisions shall be made for persons that have hardship. Such materials shall be consistent with Department rules and forms.

(14) The board clerk shall provide notification of appeals or value adjustment board petitions taken with respect to property located within a municipality to the chief executive officer of each municipality as provided in Section 193.116, F.S. The board clerk shall also publish any notice required by Section 196.194, F.S.

(15) The board clerk shall have such other duties as set forth elsewhere in these rules and Rule Chapter 12D-10, F.A.C., and in the Florida Statutes and as assigned by the board not inconsistent with law.


12D-9.008 Appointment of Legal Counsel to the Value Adjustment Board.

(1) Each value adjustment board must appoint private legal counsel to assist the board.

(2) This legal counsel must be an attorney in private practice. The use of an attorney employed by government is prohibited. Counsel must have practiced law for over five years and meet the requirements of Section 194.015, F.S.

(3) An attorney may represent more than one value adjustment board.

(4) An attorney may represent a value adjustment board, even if another member of the attorney’s law firm represents one of the enumerated parties so long as the representation is not before the value adjustment board.

(5) Legal counsel should avoid conflicts of interest or the appearance of a conflict of interest in their representation.


12D-9.009 Role of Legal Counsel to the Board.

(1) The board legal counsel shall have the responsibilities listed below consistent with the provisions of law.

(a) The primary role of the board legal counsel shall be to advise the board on all aspects of the value adjustment board review process to ensure that all actions taken by the board and its appointees meet the requirements of law.

(b) Board legal counsel shall advise the board in a manner that will promote and maintain a high level of public trust and confidence in the administrative review process.

(c) The board legal counsel is not an advocate for either party in a value adjustment board proceeding, but instead ensures that the proceedings are fair and consistent with the law.
(d) Board legal counsel shall advise the board of the actions necessary for compliance with the law.

(e) Board legal counsel shall advise the board regarding:

1. Composition and quorum requirements;
2. Statutory training and qualification requirements for special magistrates and members of the board;
3. Legal requirements for recommended decisions and final decisions;
4. Public meeting and open government laws; and
5. Any other duties, responsibilities, actions or requirements of the board consistent with the laws of this state.

(1) Board legal counsel shall review and respond to written complaints alleging noncompliance with the law by the board, special magistrates, board clerk, and the parties. The legal counsel shall send a copy of the complaint along with the response to the department. This section does not refer to routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax, or e-mail to:

Department of Revenue
Property Tax Oversight Program
Attn.: Director
P. O. Box 3000
Tallahassee, FL 32305-3000
Fax Number: (850) 617-6112
Email Address: VAH@dor.state.fl.us

Rulemaking Authority 194.011(5), 194.014(1), 195.027(1), 213.06(1) FS. Law Amended 194.011, 194.015, 213.05 FS. History—New 3-30-10.

12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.
(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, and portability assessment difference transfers shall be a member of The Florida Bar with no less than five years experience in the area of ad valorem taxation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than five years experience in real property valuation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

   a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

   b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser’s organization with not less than five years experience in tangible personal property valuation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate’s qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

Ratifying Authority 194.011(3), 194.034(1), 195.027(1), 213.06(1) FS. Law implemented 194.011, 194.032, 194.034, 194.035, 195.022, 213.05 Chapter 475, Part II FS. History—New 3-30-10.

12D-9.011 Role of Special Magistrates to the Value Adjustment Board.

(1) The role of the special magistrate is to conduct hearings, take testimony and make recommendations to the board regarding petitions filed before the board. In carrying out these duties the special magistrate shall:
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(a) Accurately and completely preserve all testimony, documents received, and evidence admitted for consideration;

(b) At the request of either party, administer the oath upon the property appraiser or tax collector, each petitioner and all witnesses testifying at a hearing;

(c) Conduct all hearings in accordance with the rules prescribed by the department and the laws of the state; and

(d) Make recommendations to the board which shall include proposed findings of fact, proposed conclusions of law, and the reasons for upholding or overturning the determination of the property appraiser or tax collector, also see Rule 12D-9.030, F.A.C.

(2) The special magistrate shall perform other duties as set out in the rules of the department and other areas of Florida law, and shall abide by all limitations on the special magistrate’s authority as provided by law.

(3) When the special magistrate determines that the property appraiser did not establish a presumption of correctness, or determines that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C., and the record contains competent substantial evidence for establishing value, an appraiser special magistrate is required to establish a revised value for the petitioned property. In establishing the revised value when authorized by law, the board or special magistrate is not restricted to any specific value offered by the parties.

Rulemaking Authority 194.011(2), 194.034(1), 195.027(1), 213.06(1) F.S. Law Implemented 194.011, 194.052, 194.054, 194.055, 195.022, 213.05, Chapter 475, Part II F.S. History--New 3-30-10.

12D-9.012 Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel.

(1) The department shall provide and conduct training for special magistrates at least once each state fiscal year available in at least five locations throughout the state. Such training shall emphasize:

(a) The law that applies to the administrative review of assessments;

(b) Taxpayer rights in the administrative review process;

(c) The composition and operation of the value adjustment board;

(d) The roles of the board, board clerk, board legal counsel, special magistrates, and the property appraiser or tax collector and their staff;

(e) Procedures for conducting hearings;

(f) Administrative reviews of just valuations, classified use valuations, property classifications, exemptions, and portability assessment differences;

(g) The review, admissibility, and consideration of evidence;

(h) Requirements for written decisions; and

(i) The department’s standard measures of value, including the guidelines for real and tangible personal property.

(2) The training shall be open to the public.
(3) Before any hearings are conducted, in those counties that do not use special magistrates, all members of the board or the board's legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(4)(a) Each special magistrate that has five years of experience and, in those counties that do not use special magistrates, each board member or the board legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(b) Each special magistrate that has three years of experience must complete the training including any updated modules and examinations, and receive from the department a certificate of completion, before conducting hearings and shall provide a copy of the certificate of completion of the training and examinations, including any updated modules, to the board clerk.

(5) The department’s training is the official training for special magistrates regarding administrative reviews. The board clerk and board legal counsel may provide orientation to the special magistrates relating to local operating or ministerial procedures only. Such orientation meetings shall be open to the public for observation. This does not prevent board legal counsel from giving legal advice; however, to the fullest extent practicable, such legal advice should be in writing and public record. For requirements for decisions specifically based on legal advice see subsection 12D-9.03(6), and paragraph 12D-9.032(1)(b), F.A.C.

(6) Meetings or orientations for special magistrates, for any instructional purposes relating to procedures for hearings, handling or consideration of petitions, evidence, worksheets, forms, decisions or related computer files, must be open to the public for observation. Such meetings or orientations must be reasonably noticed to the public in the same manner as an organizational meeting of the board, or posted as reasonable notice on the board clerk’s website.


12D-9.013 Organizational Meeting of the Value Adjustment Board.

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) Introduce the members of the board and provide contact information;

(b) Introduce the board clerk or any designee of the board clerk and provide the board clerk’s contact information;

(c) Appoint or ratify the private board legal counsel. At the meeting at which board counsel is appointed, this item shall be the first order of business;

(d) Appoint or ratify special magistrates, if the board will be using them for that year;
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(e) Make available to the public, special magistrates and board members, Rule Chapter 12D-9, F.A.C., containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates (if applicable), and the associated forms that have been adopted by the department;

(f) Make available to the public, special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions;

(g) Make available to the public, special magistrates and board members the requirements of Florida’s Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual;

(h) Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department. All local administrative procedures and forms of the board or special magistrates shall be made available to the public and shall be accessible on the board clerk’s website, if any;

(i) Discuss general information on Florida’s property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights;

(j) Make available to the public, special magistrates and board members, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration;

(k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed $15; and

(l) For purposes of this rule, making available to the public means, in addition to having copies at the meeting, the board may refer to a website containing copies of such documents.

(2) The board shall announce the tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.

(3) The board may hold additional meetings for the purpose of addressing administrative matters.


12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The composition of the board is as provided by law;

(b) Board legal counsel has been appointed as provided by law;

(c) Board legal counsel meets the requirements of Section 194.015, F.S.:

(d) No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board;
(e) In a county that does not use special magistrates, either all board members have received the department’s training or board legal counsel has received the department’s training;

(f) The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law;

(g) The department’s uniform value adjustment board procedures, consisting of this rule chapter, were made available at the organizational meeting and copies were provided to special magistrates and board members;

(h) The department’s uniform policies and procedures manual is available on the existing website of the board clerk, if the board clerk has a website;

(i) The qualifications of special magistrates were verified, including that special magistrates received the department’s training, and that special magistrates with less than five years of required experience successfully completed the department’s training including any updated modules and an examination, and were certified;

(j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates. This provision does not prohibit the board from considering any written complaint filed with respect to a special magistrate by any party or citizen;

(k) All procedures and forms of the board or special magistrate are in compliance with Chapter 194, F.S., and this rule chapter;

(l) The board is otherwise in compliance with Chapter 194, F.S., and this rule chapter; and

(m) Notice has been given to the chief executive officer of each municipality as provided in Section 193.116, F.S.

(2) The board clerk shall notify the board legal counsel and the board chair of any action needed to comply with subsection (1).

PART II
PETITIONS; REPRESENTATION OF THE TAXPAYER; SCHEDULING AND NOTICE OF A HEARING; EXCHANGE OF EVIDENCE; WITHDRAWN OR SETTLED PETITIONS; HEARING PROCEDURES; DISQUALIFICATION OR RECUSAL; EX PARTE COMMUNICATION PROHIBITION; RECORD OF THE PROCEEDING; PETITIONS ON TRANSFER OF "PORTABILITY" ASSESSMENT DIFFERENCE; REMANDING ASSESSMENTS; RECOMMENDED DECISIONS; CONSIDERATION AND ADOPTION OF RECOMMENDED DECISIONS; FINAL DECISIONS; FURTHER JUDICIAL PROCEEDINGS

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) In accordance with Section 194.011(3), F.S., the department is required to prescribe petition forms. The department will not approve any local version of this form that contains substantive content that varies from the department's prescribed form. Any requests under Section 195.022, F.S., or approval from the department to use forms for petitions that are not identical to the department's form shall be by written board action or by written and signed request from the board chair or board legal counsel.

(2) Content of Petition. Petition forms as adopted or approved by the department shall contain the following elements so that when filed with the board clerk they shall:

(a) Describe the property by parcel number;

(b) Be sworn by the petitioner;

(c) State the approximate time anticipated by the petitioner for presenting and arguing his or her petition before the board or special magistrate to be considered by the board clerk as provided in subsection 12D-9.019(1), F.A.C., and may provide dates of nonavailability for scheduling purposes if applicable;

(d) Contain a space for the petitioner to indicate on the petition form that he or she does not wish to be present and argue the petition before the board or special magistrate but would like to have their evidence considered without an appearance;

(e) Provide a check box for the petitioner to request a copy of the property record card;

(f)(1) Contain a signature field to be signed by the taxpayer, or if the taxpayer is a legal entity, the employee of the legal entity with authority to file such petitions;

2. Contain a signature field to be signed by an authorized agent. If the authorized agent is subject to licensure as described in Rule 12D-9.018, F.A.C., a space to provide identification of the licensing body and license number. If the authorized agent is not subject to licensure, for example a family member, a space to indicate the petition is accompanied by a written authorization of the taxpayer if not otherwise signed by the taxpayer;

(g) A space for the petitioner to indicate if the property is four or less residential units; or other property type; provided the board clerk shall accept the petition even if this space is not filled in; and
(h) A statement that a tangible personal property assessment may not be contested until a return required by Section 193.052, F.S., is filed.

(3) The petition form shall provide notice to the petitioner that the person signing the petition becomes the agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceeding, including any appeals to circuit court of a board decision by the property appraiser or tax collector.

(4) The petition form shall provide notice to the petitioner of his or her right to an informal conference with the property appraiser and that such conference is not a prerequisite to filing a petition nor does it alter the time frame for filing a timely petition.

(5) The department, the board clerk, and the property appraiser or tax collector shall make available to petitioners the blank petition form adopted or approved by the department. The department prescribes the Form DR-486 series, for this purpose, incorporated in Rule 12D-16.002, F.A.C., by reference.

(6) If the taxpayer or agent's name, address, telephone, or similar contact information on the petition changes after filing the petition and before the hearing, the taxpayer or agent shall notify the board clerk in writing.

(7) Filing Fees. By resolution of the value adjustment board, a petition shall be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed $15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(i) and 196.011(8), F.S., only a single filing fee shall be charged to any particular parcel of property, despite the existence of multiple issues or hearings pertaining to such parcels.

(b) No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

(c) For joint petitions filed pursuant to Section 194.011(3)(e) or (f), F.S., a single filing fee shall be charged. Such fee shall be calculated as the cost of the time required for the special magistrate in hearing the joint petition and shall not exceed $5 per parcel, for each additional parcel included in the petition, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected parcel owners.

(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Family Services that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms,
living area, and condition. The property appraiser shall provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of parcels by parcel number or account number, with an indication on the petition form showing a joint petition, shall be sufficient to signify a joint petition.

(9)(a) The board clerk shall accept for filing any completed petition that is timely submitted on a form approved by the department, with payment if required. If an incomplete petition is received, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days. Such completed petition shall be timely if completed and filed within the time frame provided in the board clerk’s notice.

(b) A “completed” petition is one that provides information for all the required elements that are displayed on the department’s form, and is accompanied by the appropriate filing fee if required.

(c) The board clerk shall rely on the licensure information provided by a licensed agent, or written authorization provided by an unlicensed agent, in accepting the petition.

(10) Timely Filing of Petitions. Petitions related to valuation issues may be filed, and must be accepted by the board clerk, at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes. Other petitions may be filed as follows:

(a) With respect to issues involving the denial of an exemption on or before the 30th day following the mailing of the written notification of the denial of the exemption on or before July 1 of the year for which the application was filed;

(b) With respect to issues involving the denial of an agricultural classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the agricultural classification on or before July 1 of the year for which the application was filed;

(c) With respect to issues involving the denial of a high-water recharge classification application on or before the 30th day following the mailing of the notification in writing of the denial of the high-water recharge classification on or before July 1 of the year for which the application was filed;

(d) With respect to issues involving the denial of a historic property used for commercial or certain nonprofit purposes classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the classification on or before July 1 of the year for which the application was filed;

(e) With respect to issues involving the denial of a tax deferral, on or before the 30th day following the mailing of the notification in writing of the denial of the deferral application;

(f) With respect to exemption or classification claims relating to an exemption or classification that is not reflected on the notice of property taxes, including late filed exemption claims, on or before the 25th day following the mailing of the notice of proposed property taxes, or on or before the 30th day following the mailing of the written notification of the denial of the exemption or classification, whichever date is later, and
(g) With respect to penalties imposed for filing incorrect information relating to tax deferrals for homestead, for recreational and commercial working waterfronts or for affordable rental housing properties, within 30 days after the penalties are imposed.

(11) Late Filed Petitions.

(a) The board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions. However, the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. “Good cause” means the verifiable showing of extraordinary circumstances, as follows:

1. Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing; or

2. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner’s ability to timely file; or

3. Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person’s attention to be diverted from timely filing; or

4. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

(b) The board clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board or board designee for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. Unless scheduled together or by the same notice, the decision regarding good cause for late filing of the petition must be made before a hearing is scheduled, and the parties shall be notified of such decision.

(c) The board clerk shall forward a copy of completed but untimely filed petitions to the property appraiser or tax collector at the time they are received or upon the determination of good cause.

(d) The board is authorized to, but need not, require good cause hearings before good cause determinations are made. The board or a board designee, which includes the board legal counsel or a special magistrate, shall determine whether the petitioner has demonstrated, in writing, good cause justifying consideration of the petition. If the board or a board designee determines that the petitioner has demonstrated good cause, the board clerk shall accept the petition for filing and so notify the petitioner and the property appraiser or the tax collector.

(e) If the board or a board designee determines that the petitioner has not demonstrated good cause, or if the petition is not accompanied by a written explanation for the delay in filing, the board clerk shall notify the petitioner and the property appraiser or tax collector.

(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.).
(12) Acknowledgement of Timely Filed Petitions. The board clerk shall accept all completed petitions, as defined by statute and subsection (2) of this rule. Upon receipt of a completed and filed petition, the board clerk shall provide to the petitioner an acknowledgment of receipt of such petition and shall provide to the property appraiser or tax collector a copy of the petition. If, in the petition, the petitioner requested a copy of the property record card, the property appraiser shall forward a copy of the property record card to the board clerk. The board clerk shall then provide to the petitioner a copy of the property record card, along with the notice of hearing.

(13) The board clerk shall send the notice of hearing such that it will be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.


12D-9.016 Filing and Service.

(1) In construing these rules or any order of the board, special magistrate, or a board designee, filing shall mean received by the board clerk during open hours or by the board, special magistrate, or a board designee during a meeting or hearing.

(2)(a) Any hand-delivered or mailed document received by the office of the board clerk after close of business as determined by the board clerk shall be filed the next regular business day.

(b) If the board clerk accepts documents filed by FAX or other electronic transmission, documents received on or after 11:59:59 p.m. of the day they are due shall be filed the next regular business day.

(c) Any document that is required to be filed, served, provided or made available may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available, and no party is prejudiced.

(d) Local procedure may supersede provisions regarding the number of copies that must be provided.

(3) When a party files a document with the board, other than the petition, that party shall serve copies of the document to all parties in the proceeding. When a document is filed that does not clearly indicate it has been provided to the other party, the board clerk, board legal counsel, board members and special magistrates shall inform the party of the requirement to provide to every party or shall exercise care to ensure that a copy is provided to every party, and that no ex parte communication occurs.

(4) Any party who elects to file any document by FAX or other electronic transmission shall be responsible for any delay, disruption, or interruption of the electronic signals and accepts the full risk that the document may not be properly filed with the board clerk as a result.

12D-9.017 Ex Parte Communication Prohibition.

1. (a) No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a value adjustment board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party.

(b) This rule shall not prohibit internal communications among the board clerk, board, special magistrates, and board legal counsel, regarding internal operations of the board and other administrative matters. The special magistrate is specifically authorized to communicate with the board’s legal counsel or board clerk on legal matters or other issues regarding a petition.

2. Any attempt by the property appraiser, tax collector, taxpayer or taxpayer’s agent to provide information or discuss issues regarding a petition without the presence of the opposing party before or after the hearing, with a member of the board or the special magistrate shall be immediately placed on the record by the board member or special magistrate.

3. The ex parte communication shall not be considered by the board or the special magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.


12D-9.018 Representation of the Taxpayer.

1. A taxpayer has the right, at the taxpayer’s own expense, to be represented by an attorney or by an agent.

2. The individual, agent, or legal entity that signs the petition becomes the agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser or tax collector.

3. The agent need not be a licensed individual or person with specific qualifications and may be any person, including a family member, authorized by the taxpayer to represent them before the value adjustment board.

4. A petition filed by an unlicensed agent must also be signed by the taxpayer or accompanied by a written authorization from the taxpayer.

5. As used in this rule chapter, the term “licensed” refers to holding a license or certification under Chapter 473, Part I or Part II, F.S., being a Florida certified public accountant under Chapter 473, F.S., or membership in the Florida Bar.

6. When duplicate petitions are filed on the same property, the board clerk shall contact the owner and all petitioners to resolve the issue.

7. The board clerk may require the use of an agent number to facilitate scheduling of hearings as long as such use is not inconsistent with this rule.

12D-0.019 Scheduling and Notice of a Hearing.

(1)(a) The board clerk shall prepare a schedule of appearances before the board or special magistrates based on timely filed petitions, and shall notify each petitioner of the scheduled time of appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. The board clerk may electronically send this notification to the petitioner, if the petitioner indicates on his or her petition this means of communication for receiving notices, materials, and communications.

(b) When scheduling hearings, the board clerk shall consider:

1. The anticipated amount of time if indicated on the petition;
2. The experience of the petitioner;
3. The complexity of the issues or the evidence to be presented;
4. The number of petitions/parcels to be heard at a single hearing;
5. The efficiency or difficulty for the petitioner of grouping multiple hearings for a single petitioner on the same day; and
6. The likelihood of withdrawals, cancellations of hearings or failure to appear.

(c) Upon request of a party, the board clerk shall consult with the petitioner and the property appraiser or tax collector to ensure that, within the board clerk’s judgment, an adequate amount of time is provided for presenting and considering evidence.

(2) No hearing shall be scheduled related to valuation issues prior to completion by the governing body of each taxing authority of the public hearing on the tentative budget and proposed millage rate.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. Form DR-481 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice shall include these elements:

1. The parcel number, account number or legal address of all properties being heard at the scheduled hearing;
2. The type of hearing scheduled;
3. The date and time of the scheduled hearing;
4. The time reserved, or instructions on how to obtain this information;
5. The location of the hearing, including the hearing room number if known, together with board clerk contact information including office address and telephone number, for petitioners to request assistance in finding hearing rooms;
6. Instructions on how to obtain a list of the potential special magistrates for the type of petition in question;
7. A statement of the petitioner’s right to participate in the exchange of evidence with the property appraiser;

8. A statement that the petitioner has the right to reschedule the hearing one time by making a written request to the board clerk at least five calendar days before the hearing;

9. Instructions on bringing copies of evidence;

10. Any information necessary to comply with federal or state disability or accessibility acts; and

11. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure.

(b) If the petitioner has requested a copy of the property record card, it shall be sent no later than the time at which the notice of hearing is sent.

(4)(a) The petitioner may reschedule the hearing without good cause one time by submitting a written request to the board clerk no fewer than five (5) calendar days before the scheduled appearance. To calculate the five (5) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner may request a rescheduling of a hearing for good cause by submitting a written request to the board clerk before the scheduled appearance or as soon as practicable. A rescheduling for good cause shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S. Reasons for “good cause” that a board clerk or board designee may consider in providing for a rescheduling are:

1. Petitioner is scheduled for a value adjustment board hearing for the same time in another jurisdiction;

2. Illness of the petitioner or a family member;

3. Death of a family member;

4. The taxpayer’s hearing does not begin within a reasonable time of their scheduled hearing time; or

5. Other reasons beyond the control of the petitioner.

(c) The property appraiser or tax collector may submit a written request to the board clerk to reschedule the hearing, and must provide a copy of the request to the petitioner. If there is a conflict, such as the attorney or staff needs to attend two different hearings which are scheduled at the same time, the property appraiser or tax collector may request a reschedule.

(5) A request to reschedule the hearing made by the petitioner fewer than five calendar days before the scheduled hearing may be made only for an emergency when good cause is shown. Such a request shall be made to the board clerk who shall forward the request to the board or a board designee, which includes the board clerk, board legal counsel or a special magistrate.

(a) If the board or a board designee determines that the request does not show good cause, the request will be denied and the board may proceed with the hearing as scheduled.
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(b) If the board or a board designee determines that the request demonstrates good cause, the request will be granted. In that event, the board clerk will issue a notice of hearing with the new hearing date, which shall be the earliest date that is convenient for all parties.

(c) The board clerk shall give appropriate notice to the petitioner of the determination as to good cause. Form DR-485WCN is designated and may be used for this purpose. Form DR-485WCN is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The board clerk shall also appropriately notify the property appraiser or tax collector.

(d) When rescheduling hearings under this rule subsection or subsection (4) above, if the parties are unable to agree on an earlier date, the board clerk is authorized to reschedule the hearing and send a notice of such hearing by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on the petition Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk is responsible for notifying the parties of any rescheduling.

(6) If a hearing is rescheduled, the deadlines for the exchange of evidence shall be computed from the new hearing date, if time permits.

(7)(a) If a petitioner’s hearing does not commence as scheduled, the board clerk is authorized to determine good cause exists to reschedule a petition.

(b) In no event shall a petitioner be required to wait more than a reasonable time from the scheduled time to be heard. A reasonable time shall not exceed four hours. The board clerk is authorized to find that a reasonable time has elapsed based on other commitments, appointments or hearings of the petitioner, lateness in the day, and other hearings waiting to be heard earlier than the petitioner’s hearing with the board or special magistrate. If his or her petition has not been heard within a reasonable time, the petitioner may request to be heard immediately. If the board clerk finds a reasonable time has elapsed and petitioner is not heard, the board clerk shall find good cause is present and shall reschedule the petitioner’s hearing.

(c) A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.


(1) The petitioner has the option of participating in an exchange of evidence with the property appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the board or the special magistrate. However, as described in this section, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petition has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the
time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the petitioner chooses to participate in an exchange of evidence with the property appraiser, at least fifteen (15) days before the hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented at the hearing. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(b) If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the board clerk for not being able to meet the fifteen (15) day requirement and the property appraiser is unwilling to agree to a different timing of the exchange, the board clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.

(c) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner’s documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the hearing. The evidence list must contain the property record card if provided by the board clerk. To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(d) The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the petitioner does not provide the information to the property appraiser at least fifteen (15) days prior to the hearing pursuant to paragraph (2)(a), the property appraiser need not provide the information to the petitioner pursuant to paragraph (2)(c).

(b) If the property appraiser does not provide the information within the time required by paragraph (2)(c), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser’s evidence.

(4) By agreement of the parties the evidence exchanged in subsection (2) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. The petitioner and property appraiser may agree to a different timing and method of exchange. “Provided” means received by the party not later than the time frame provided in this rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail. The property appraiser shall provide the information at the address listed on the petition form for the petitioner.

(5) Level of detail on evidence summary: The summary pursuant to subsection (2) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness’ testimony, and the name and address of the witness.

(6) Hearing procedures: Neither the board nor the special magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case by
case basis. Any action shall be based on a consideration of whether there has been a substantial noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. “General action” means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition.

(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner’s ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

(9) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record.


12D-9.021 Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non-Appearance; Summary Disposition of Petitions.

(1) A petitioner may withdraw a petition prior to the scheduled hearing. Form DR-485WI is prescribed by the department for such purpose; however, other written or electronic means may be used. Form DR-485WI is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-485WI shall indicate the reason for the withdrawal as one of the following:

(a) Petitioner agrees with the determination of the property appraiser or tax collector;

(b) Petitioner and property appraiser or tax collector have reached a settlement of the issues;

(c) Petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board process; or

(d) Other specified reason.

(2) The board clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter.
(3) If a property appraiser or tax collector agrees with a petition challenging a decision to deny an exemption, classification, portability assessment difference transfer, or deferral, the property appraiser or tax collector shall issue the petitioner a notice granting said exemption, classification, portability assessment difference transfer, or deferral and shall file with the board clerk a notice that the petition was acknowledged as correct. The board clerk shall cancel the hearing upon receiving the notice of acknowledgement and there shall be no further proceeding on the matter acknowledged as correct.

(4) If parties do not file a notice of withdrawal or notice of acknowledgement but indicate the same at the hearing, the board or special magistrate shall so state on the hearing record and shall not proceed with the hearing and shall not issue a decision. If a petition is withdrawn or acknowledged as correct under subsection (1), (2), or (3), or settlement is reached and filed by the parties, at any time before a recommended decision or final board decision is issued, the board, special magistrate or clerk need not issue such decision. The board clerk shall list and report all withdrawals, settlements, acknowledgements of correctness as withdrawn or settled petitions. Settled petitions shall include those acknowledged as correct by the property appraiser or tax collector.

(5) For all withdrawn or settled petitions, a special magistrate shall not produce a recommended decision and the board shall not produce a final decision.

(6) When a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board or the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommended decision as described in this section. If the petitioner makes a good cause request before the decision, if no special magistrate is used, or recommended decision, if a special magistrate is used, is issued, the board or board designee shall rule on the good cause request before determining that the decision or recommended decision should be set aside and that the hearing should be rescheduled, or that the board or special magistrate should issue the decision or recommended decision.

(7) When a petitioner does not appear by the commencement of a scheduled hearing and a good cause request is pending, the board or board designee shall rule on the good cause request before determining that the hearing should be rescheduled or that the board or special magistrate should issue a decision or recommended decision.

(a) If the board or board designee finds good cause for the petitioner’s failure to appear, the board clerk shall reschedule the hearing.

(b) If the board or board designee does not find good cause for the petitioner’s failure to appear, the board or special magistrate shall issue a decision or recommended decision.

(8) Decisions issued under subsection (6) or subsection (7) shall not be treated as withdrawn or settled petitions and shall contain:

(a) A finding of fact that the petitioner did not appear at the hearing and did not state good cause; and

(b) A conclusion of law that the relief is denied and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.
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(9) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.


12D-9.022 Disqualification or Recusal of Special Magistrates or Board Members.

(1) If either the petitioner or the property appraiser communicates a reasonable belief that a special magistrate does not possess the statutory qualifications in accordance with Sections 194.035 and 475.611(1)(h) and (i), F.S., to conduct a particular proceeding, the basis for that belief shall be included in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(2)(a) Upon review, if the board or its legal counsel determines that the original special magistrate does not meet the statutory requirements and qualifications, the board or legal counsel shall enter into the record an instruction to the board clerk to reschedule the petition before a different special magistrate to hear or reheat the petition without considering actions that may have occurred during any previous hearing.

(b) Upon review, if the board or its legal counsel determines that the special magistrate does meet the statutory requirements and qualifications, such determination shall be issued in writing and placed in the record, and the special magistrate will conduct the hearing. or, if a hearing was already held, the recommended decision will be forwarded to the board in accordance with these rules.

(3) Board members and special magistrates shall recuse themselves from hearing a petition when they have a conflict of interest or an appearance of a conflict of interest.

(4)(a) If either the petitioner or the property appraiser communicates a reasonable belief that a board member or special magistrate has a bias, prejudice or conflict of interest, the basis for that belief shall be stated in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(b) If the board member or special magistrate agrees with the basis stated in the record, the board member or special magistrate shall recuse himself or herself on the record. A special magistrate who recuses himself or herself shall close the hearing on the record and notify the board clerk of the recusal. Upon a board member’s recusal, the hearing shall go forward if there is a quorum. Upon a special magistrate’s recusal, or a board member’s recusal that results in a quorum not being present, the board clerk shall reschedule the hearing.

(c) If the board member or special magistrate questions the need for recusal, the board member or special magistrate shall request an immediate determination on the matter from the board’s legal counsel.

(d) Upon review, if the board legal counsel:

1. Determines that a recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing; or

2. Is uncertain whether recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing; or

3. Determines the recusal is unnecessary, the board legal counsel shall set forth the basis upon which the request was not based on sufficient facts or reasons.
(e) In a rescheduled hearing, the board or special magistrate shall not consider any actions that may have occurred during any previous hearing on the same petition.

(5) A rescheduling for disqualification or recusal shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.054, 194.055, 213.05, 475.611, FS. History—New 3-30-10.

12D-9.023 Hearings Before Board or Special Magistrates.

(1) Hearing rooms, office space, computer systems, personnel, and other resources used for any of the board’s functions shall be controlled by the board through the board clerk of the value adjustment board. The board clerk shall perform his or her duties in a manner to avoid the appearance of a conflict of interest. The board clerk shall not use the resources of the property appraiser’s or tax collector’s office and shall not allow the property appraiser or tax collector to control or influence any part of the value adjustment board process.

(2) Boards and special magistrates shall adhere as closely as possible to the schedule of hearings established by the board clerk but must ensure that adequate time is allowed for parties to present evidence and for the board or special magistrate to consider the admitted evidence. If the board or special magistrate determines from the petition form that the hearing has been scheduled for less than the petitioner requested on the petition, the board or special magistrate must consider whether the hearing should be extended or continued to provide additional time.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.054, 194.055, 213.05, 475.611 FS. History—New 3-30-10.


(1) If all parties are present and the petition is not withdrawn or settled, a hearing on the petition shall commence.

(2) The hearing shall be open to the public.

(3) Upon the request of either party, a special magistrate shall swear in all witnesses in that proceeding on the record. Upon such request and if the witness has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witness that he or she is still under oath.

(4) Before or at the start of the hearing, the board, the board’s designee or the special magistrate shall give a short overview verbally or in writing of the rules of procedure and any administrative issues necessary to conduct the hearing.

(5) Before or at the start of the hearing, unless waived by the parties, the board or special magistrate shall make an opening statement or provide a brochure or taxpayer information sheet that:

(a) States the board or special magistrate is an independent, impartial, and unbiased hearing body or officer, as applicable;

(b) States the board or special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector.
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(c) States the hearing will be conducted in an orderly, fair, and unbiased manner;

(d) States that the law does not allow the board or special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and

(e) States that the law requires the board or special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.

(6) The board or special magistrate shall ask the parties if they have any questions regarding the verbal or written overview of the procedures for the hearing.

(7) After the opening statement, and clarification of any questions with the parties, the board or special magistrate shall proceed with the hearing. The property appraiser shall indicate for the record his or her determination of just value, classified use value, tax exemption, property classification, or “portability” assessment difference, or deferral or penalties. Under subsection 194.30(1), F.S., in a hearing on just, classified use, or assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. The property appraiser shall present evidence on this issue first.

(8) If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a withdrawn or settled petition and the hearing or proceeding shall end. The board or special magistrate shall state or note for the record that the petition is withdrawn or settled, shall not proceed with the hearing, shall not consider the petition, and shall not produce a decision or recommended decision.

(9)(a) If the petitioner does not appear by the commencement of a scheduled hearing, the board or special magistrate shall not commence the hearing and shall proceed under the requirements set forth in subsection 12D-9.021(6), F.A.C., unless:

1. The petition is on a “portability” assessment difference transfer in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C.; or

2. The petitioner has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(b) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk and property appraiser before the hearing. The board clerk shall:

1. Keep the petitioner’s evidence as part of the petition file;

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(10) If the property appraiser or tax collector does not appear by the commencement of a scheduled hearing, except a good cause hearing, the board or special magistrate shall state on the record that the
property appraiser or tax collector did not appear at the hearing. Then, the board or special magistrate shall request the petitioner to state for the record whether he or she wants to have the hearing rescheduled or wants to proceed with the hearing without the property appraiser or tax collector. If the petitioner elects to have the hearing rescheduled, the board clerk shall reschedule the hearing. If the petitioner elects to proceed with the hearing without the property appraiser or tax collector, the board or special magistrate shall proceed with the hearing and shall produce a decision or recommended decision.

(11) In any hearing conducted without one of the parties present, the board or special magistrate must take into consideration the inability of the opposing party to cross-examine the non-appearing party in determining the sufficiency of the evidence of the non-appearing party.


12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) As part of administrative reviews, the board or special magistrate must:

(a) Review the evidence presented by the parties;

(b) Determine whether the evidence presented is admissible;

(c) Admit the evidence that is admissible, and identify the evidence presented to indicate that it is admitted or not admitted; and

(d) Consider the admitted evidence.

(2) (a) In these rules, the term “admitted evidence” means evidence that has been admitted into the record for consideration by the board or special magistrate. Board and special magistrate proceedings are not controlled by strict rules of evidence and procedure. Formal rules of evidence shall not apply, but fundamental due process shall be observed and shall govern the proceedings.

(b) For administrative reviews, “relevant evidence” is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, but does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion.

(c) Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party.

(d) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record. The special magistrate may delay ruling on the question during the hearing and consult with board legal counsel after the hearing.

(3) (a) In a board or special magistrate hearing, the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser’s determination is incorrect. The property appraiser is responsible for presenting relevant and credible evidence in support of his or her determination.
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(b) Under Section 194.301, F.S., “preponderance of the evidence” is the standard of proof that applies in assessment challenges. The “clear and convincing evidence” standard of proof no longer applies, starting with 2009 assessments. A taxpayer shall never have the burden of proving that the property appraiser’s assessment is not supported by any reasonable hypothesis of a legal assessment.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner’s hearing, or at a time when the petitioner has been given reasonable notice. The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser fails in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. These requirements are more specifically described in paragraph (f) below.

(b) If a party submits evidence to the board clerk prior to the hearing, the board or special magistrate shall not review or consider such evidence prior to the hearing.

(c) In order to be reviewed by the board or special magistrate, any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. A petitioner does not appear at a hearing on a “portability” assessment difference transfer petition in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C.; or

2. A petitioner has indicated that he or she does not wish to appear at the hearing but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(d) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk before the hearing. The board clerk shall:

1. Keep the petitioner’s evidence as part of the petition file;

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(e) The board clerk may provide an electronic system for the filing and retrieval of evidence for the convenience of the parties, but such evidence shall not be considered part of the record and shall not be reviewed by the board or special magistrate until presented at a hearing. Any exchange of evidence should occur between the parties and such evidence is not part of the record until presented by the offering party and deemed admissible at the hearing.

(f) No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the
exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing. A petitioner’s ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object.

Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(d), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.

2. A property appraiser shall not present undisclosed evidence that was not supplied to the petitioner as required under the evidence exchange rule, Rule 12D-9.020, F.A.C. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(5) When testimony is presented at a hearing, each party shall have the right to cross-examine any witness.

6(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submission of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) If additional hearing time is necessary, the hearing shall be completed at the date, place, and time agreed upon for presenting the additional evidence to the board or special magistrate for consideration.

(c) The following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. The board or special magistrate shall ensure that such additional evidence is limited to a correction of a factual error discovered in the physical attributes of the petitioned property; a change in the property appraiser’s judgment is not such a correction and shall not justify an increase in the assessment.

2. A notice of revised proposed assessment shall be made and provided to the petitioner in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes.

3. A new hearing shall be scheduled and notice of the hearing shall be sent to the petitioner along with a copy of the revised property record card if requested.


5. The back assessment procedure in Section 193.092, F.S., shall be used for any assessment already certified.
(7)(a) The board or special magistrate shall receive, identify for the record, and retain all exhibits presented during the hearing and send them to the board clerk along with the recommended decision or final decision. Upon agreement of the parties, the board clerk is authorized to make an electronic representation of evidence that is difficult to store or maintain.

(b) The board or special magistrate shall have the authority, at a hearing, to ask questions at any time of either party, the witnesses, or board staff. When asking questions, the board or special magistrate shall not show bias for or against any party or witness. The board or special magistrate shall limit the content of any question asked of a party or witness to matters reasonably related, directly or indirectly, to matters already in the record.

(c) Representatives of interested municipalities may be heard as provided in Section 193.116, F.S.

(8) Unless a board or special magistrate determines that additional time is necessary, the board or special magistrate shall conclude all hearings at the end of the time scheduled for the hearing. If a hearing is not concluded by the end of the time scheduled, the board or special magistrate shall determine the amount of additional time needed to conclude the hearing.

(a) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would not unreasonably disrupt other hearings, the board or special magistrate is authorized to proceed with conclusion of the hearing.

(b) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would unreasonably disrupt other hearings, the board or special magistrate shall so state on the record and shall notify the board clerk to reschedule the conclusion of the hearing to a time as scheduled and noticed by the board clerk.

(9) The board or special magistrate shall not be required to make, at any time during a hearing, any oral or written finding, conclusion, decision, or reason for decision. The board or special magistrate has the discretion to determine whether to make such determinations during a hearing or to consider the petition and evidence further after the hearing and then make such determinations.

(10) For purposes of reporting board action on decisions and on the notice of tax impact, the value as reflected on the initial roll shall mean the property appraiser's determination as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing, but before a decision by the board or a recommended decision by the special magistrate. See Rule 12D-9.038, F.A.C.


(1) Hearings conducted by electronic media shall occur only under the conditions set forth in this rule section.

(a) The board must approve and have available the necessary equipment and procedures.

(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.

(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.
(2) For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(3) Consistent with board equipment and procedures:

(a) Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

(b) The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

(4) Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.

Rulemaking Authority 194.011(2), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.023, 195.022, 195.084, 213.05 FS. History-New 3-30-10.


(1) This section sets forth the sequence of general procedural steps for administrative reviews. This order of steps applies to: the consideration of evidence, the development of conclusions, and the production of written decisions. The board or special magistrate shall follow this general sequence in order to fulfill the procedural requirements of Section 194.301, F.S. The following subsections set forth the steps for administrative reviews of:

(a) Just valuations in subsection (2);

(b) Classified use valuations, and assessed valuations of limited increase property, in subsection (3); and

(c) Exemptions, classifications, and portability assessment transfers in subsection (4).

(2) In administrative reviews of the just valuation of property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's just valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's just valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.

(b) In administrative reviews of just valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's just valuation does not represent just value; or
b. The property appraiser’s just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (b)1. above are determined to exist, the property appraiser’s presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of just value which cumulatively meets the criteria of Section 193.011, F.S., and professionally accepted appraisal practices.

a. If the hearing record contains competent, substantial evidence for establishing a revised just value, the board or an appraiser special magistrate shall establish a revised just value based only upon such evidence. In establishing a revised just value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised just value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing just value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (b)1. above, the assessment stands.

(3) In administrative reviews of the classified use valuation of property or administrative reviews of the assessed valuation of limited increase property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Identify the statutory criteria that apply to the classified use valuation of the property or to the assessed valuation of limited increase property, as applicable.

(b) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser’s classified use or assessed valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser’s valuation methodology complies with the statutory criteria that apply to the classified use valuation or assessed valuation, as applicable, of the petitioned property.

(c)1. In administrative reviews of classified use valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

   a. The property appraiser’s classified use valuation does not represent classified use value; or

   b. The property appraiser’s classified use valuation is arbitrarily based on classified use valuation practices that are different from the classified use valuation practices generally applied by the property appraiser to comparable property of the same property classification within the same county.

2. If one or both of the conditions in subparagraph (c)1. above are determined to exist, the property appraiser’s presumption of correctness is overcome.
3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of classified use value which cumulatively meets the statutory criteria that apply to the classified use valuation of the petitioned property.

   a. If the hearing record contains competent, substantial evidence for establishing a revised classified use value, the board or an appraiser special magistrate shall establish a revised classified use value based only upon such evidence. In establishing a revised classified use value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

   b. If the hearing record lacks competent, substantial evidence for establishing a revised classified use value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing classified use value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (c)(1), above, the assessment stands.

   (d)(1). In administrative reviews of assessed valuations of limited increase property, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

   a. The property appraiser’s assessed valuation does not represent assessed value; or

   b. The property appraiser’s assessed valuation is arbitrarily based on assessed valuation practices that are different from the assessed valuation practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (d)(1) above are determined to exist, the property appraiser’s presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of assessed value which cumulatively meets the statutory criteria that apply to the assessed valuation of the petitioned property.

   a. If the hearing record contains competent, substantial evidence for establishing a revised assessed value, the board or an appraiser special magistrate shall establish a revised assessed value based only upon such evidence. In establishing a revised assessed value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

   b. If the hearing record lacks competent, substantial evidence for establishing a revised assessed value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing assessed value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (d)(1), above, the assessment stands.

(4) In administrative reviews of exemptions, classifications, and portability assessment transfers, the board or special magistrate shall follow this sequence of general procedural steps:

(a) In the case of an exemption, the board or special magistrate shall consider whether the denial was valid or invalid and shall:
1. Review the exemption denial, and compare it to the applicable statutory criteria in Section 196.193(5), F.S.;

2. Determine whether the denial was valid under Section 196.193, F.S.; and

3. If the denial is found to be invalid, not give weight to the exemption denial or to any evidence supporting the basis for such denial, but shall instead proceed to dispose of the matter without further consideration in compliance with Section 194.301, F.S.

4. If the denial is found to be valid, proceed with steps in paragraphs (b) through (g) below.

(b) Consider the admitted evidence presented by the parties.

(c) Identify the particular exemption, property classification, or portability assessment transfer issue that is the subject of the petition.

(d) Identify the statutory criteria that apply to the particular exemption, property classification, or portability assessment difference transfer that was identified as the issue under administrative review.

(e) Identify and consider the essential characteristics of the petitioned property or the property owner, as applicable, based on the statutory criteria that apply to the issue under administrative review.

(f) Identify and consider the basis used by the property appraiser in issuing the denial for the petitioned property.

(g) Determine whether the admitted evidence proves by a preponderance of the evidence that the property appraiser’s denial is incorrect and the exemption, classification, or portability assessment transfer should be granted because all of the applicable statutory criteria are satisfied. Where necessary and where the context will permit in these rules, the term “statutory criteria” includes any constitutional criteria that do not require implementation by legislation.

(5) “Standard of proof” means the level of proof needed by the board or special magistrate to reach a particular conclusion. The standard of proof that applies in administrative reviews is called “preponderance of the evidence,” which means “greater weight of the evidence.”

(6) When applied to evidence, the term “sufficient” is a test of adequacy. Sufficient evidence is admitted evidence that has enough overall weight, in terms of relevance and credibility, to legally justify a particular conclusion. A particular conclusion is justified when the overall weight of the admitted evidence meets the standard of proof that applies to the issue under consideration. The board or special magistrate must determine whether the admitted evidence is sufficiently relevant and credible to reach the standard of proof that applies to the issue under consideration. In determining whether the admitted evidence is sufficient for a particular issue under consideration, the board or special magistrate shall:

(a) Consider the relevance and credibility of the admitted evidence as a whole, regardless of which party presented the evidence;

(b) Determine the relevance and credibility of the evidence;

(c) Compare the overall weight of the evidence to the standard of proof;

(d) Determine whether the overall weight of the evidence is sufficient to reach the standard of proof; and

(1) This rule section applies to the review of denials of assessment limitation difference transfers or of the amount of an assessment limitation difference transfer. No adjustment to the just assessed or taxable value of the previous homestead parcel may be made pursuant to a petition under this rule.

(2) A petitioner may file a petition with the value adjustment board, in the county where the new homestead is located, to petition either a denial of a transfer or the amount of the transfer, on Form DR-486PORT. Form DR-486PORT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Such petition must be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes as provided in Section 194.011, F.S. If only a part of a transfer of assessment increase differential is granted, the notice of proposed property taxes shall function as notice of the taxpayer’s right to appeal to the board.

(3) The petitioner may petition to the board the decision of the property appraiser refusing to allow the transfer of an assessment difference, and the board shall review the application and evidence presented to the property appraiser upon which the petitioner based the claim and shall hear the petitioner on behalf of his or her right to such assessment. Such petition shall be heard by an attorney special magistrate if the board uses special magistrates.

(4) This subsection will apply to value adjustment board proceedings in a county in which the previous homestead is located. Any petitioner desiring to appeal the action of a property appraiser in a county in which the previous homestead is located must so designate on Form DR-486PORT.

(5) If the petitioner does not agree with the amount of the assessment limitation difference for which the petitioner qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the petitioner qualifies to transfer any assessment limitation difference, upon the petitioner filing a petition to the value adjustment board in the county where the new homestead property is located, the board clerk in that county shall, upon receiving the petition, send a notice using Form DR-486XCO, to the board clerk in the county where the previous homestead was located, which shall reconvene if it has already adjourned. Form DR-486XCO is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(a) If a cross county petition is filed as described in subsection (5), such notice operates as a timely petition and creates an appeal to the value adjustment board in the county where the previous homestead was located on all issues surrounding the previous assessment differential for the taxpayer involved. However, the petitioner may not petition to have the just assessed, or taxable value of the previous homestead changed.

(b) The board clerk in the county where the previous homestead was located shall set the petition for hearing and notify the petitioner, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the petition.
(c) The board clerk in the county in which the previous homestead was located must note and file the petition from the county in which the new homestead is located. No filing fee is required. The board clerk shall notify each petitioner of the scheduled time of appearance. The notice shall be in writing and delivered by regular or certified U.S. mail, or personal delivery, or delivered in the manner requested by the petitioner on Form DR-486PORT, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(d) Such petition shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The petitioner may attend such hearing and present evidence, but need not do so. If the petitioner does not appear at the hearing, the hearing shall go forward. The board or special magistrate shall obtain the petition file from the board clerk. The board or special magistrate shall consider deeds, property appraiser records that do not violate confidentiality requirements, and other documents that are admissible evidence. The petitioner may submit a written statement for review and consideration by the board or special magistrate explaining why the "portability" assessment difference should be granted based on applications and other documents and records submitted by the petitioner.

(e) The value adjustment board in the county where the previous homestead was located shall issue a decision and the board clerk shall send a copy of the decision to the board clerk in the county where the new homestead is located.

(f) In hearing the petition in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the petitioner qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(7) This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS; Law Implemented 193.155, 194.011, 195.084, 213.05 FS; History-New 3-30-10.


(1) The board or appraiser special magistrate shall remand a value assessment to the property appraiser when the board or special magistrate has concluded that:

(a) The property appraiser did not establish a presumption of correctness, or has concluded that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C.; and

(b) The record does not contain the competent substantial evidence necessary for the board or special magistrate to establish a revised just value, classified use value, or assessed value, as applicable.
(2) An attorney special magistrate shall remand an assessment to the property appraiser for a classified use valuation when the special magistrate has concluded that a property classification will be granted.

(3) The board shall remand an assessment to the property appraiser for a classified use valuation when the board:

(a) Has concluded that a property classification will be granted; and

(b) Has concluded that the record does not contain the competent substantial evidence necessary for the board to establish classified use value.

(4) The board or special magistrate shall, on the appropriate decision form from the Form DR-485 series, produce written findings of fact and conclusions of law necessary to determine that a remand is required, but shall not render a recommended or final decision unless a continuation hearing is held as provided in subsection (9). The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(5) When an attorney special magistrate remands an assessment to the property appraiser for classified use valuation, an appraiser special magistrate retains authority to produce a recommended decision in accordance with law. When an appraiser special magistrate remands an assessment to the property appraiser, the special magistrate retains authority to produce a recommended decision in accordance with law. When the value adjustment board remands an assessment to the property appraiser, the board retains authority to make a final decision on the petition in accordance with law.

(6) For remanding an assessment to the property appraiser, the board or special magistrate shall produce a written remand decision which shall include appropriate directions to the property appraiser.

(7) The board clerk shall concurrently provide, to the petitioner and the property appraiser, a copy of the written remand decision from the board or special magistrate. The petitioner's copy of the written remand decision shall be sent by regular or certified U.S. mail, or by personal delivery, or in the manner requested by the taxpayer on Form DR-486.

(8)(a) After receiving a board or special magistrate's remand decision from the board clerk, the property appraiser shall follow the appropriate directions from the board or special magistrate and shall produce a written remand review.

(b) The property appraiser or his or her staff shall not have, directly or indirectly, any ex parte communication with the board or special magistrate regarding the remanded assessment.

(9)(a) Immediately after receipt of the written remand review from the property appraiser, the board clerk shall send a copy of the written remand review to the petitioner by regular or certified U.S. mail or by personal delivery, or in the manner requested by the taxpayer on Form DR-486, and shall send a copy to the board or special magistrate. The board clerk shall retain, as part of the petition file, the property appraiser's written remand review. Together with the petitioner's copy of the written remand review, the board clerk shall send to the petitioner a copy of this rule subsection.

(b) The board clerk shall schedule a continuation hearing if the petitioner notifies the board clerk, within 25 days of the date the board clerk sends the written remand review, that the results of the property appraiser's written remand review are unacceptable to the petitioner and that the petitioner requests a further hearing on the petition. The board clerk shall send the notice of hearing so that it will be received
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by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance, as described in subsection 12D-9.019(3), F.A.C. When a petitioner does not notify the board clerk that the results of the property appraiser’s written remand review are unacceptable to the petitioner and does not request a continuation hearing, or if the petitioner waives a continuation hearing, the board or special magistrate shall issue a decision or recommended decision. Such decision shall contain:

1. A finding of fact that the petitioner did not request a continuation hearing or waived such hearing; and

2. A conclusion of law that the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

The petition shall be treated and listed as board action for purposes of the notice required by Rule 12D-9.038, F.A.C.

(c) At a continuation hearing, the board or special magistrate shall receive and consider the property appraiser’s written remand review and additional relevant and credible evidence, if any, from the parties. Also, the board or special magistrate may consider evidence admitted at the original hearing.

(10) In those counties that use special magistrates, if an attorney special magistrate has granted a property classification before the remand decision and the property appraiser has produced a remand classified use value, a real property valuation special magistrate shall conduct the continuation hearing.

(11) In no case shall a board or special magistrate remand to the property appraiser an exemption, “portability” assessment difference transfer, or property classification determination.

(12) Copies of all evidence shall remain with the board clerk and be available during the remand process.

(13) In lieu of remand, the board or special magistrate may postpone conclusion of the hearing upon agreement of the parties if the requirements of subsection 12D-9.025(6), F.A.C., are met.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 194.301, 213.05 FS. History—New 3-30-10.

12D-9.030 Recommended Decisions.

(1) For each petition not withdrawn or settled, special magistrates shall produce a written recommended decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser’s determination. Each recommended decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The special magistrate and board clerk shall observe the petitioner’s right to be sent a timely written recommended decision containing proposed findings of fact and proposed conclusions of law and reasons for upholding or overturning the determination of the property appraiser. After producing a recommended decision, the special magistrate shall provide it to the board clerk.
(2) The board clerk shall provide copies of the special magistrate’s recommended decision to the petitioner and the property appraiser as soon as practicable after receiving the recommended decision, and if the board clerk:

(a) Knows the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include such information when he or she sends the recommended decision to the petitioner and the property appraiser; or

(b) Does not yet know the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include information on how to find the date, time, and place of the meeting at which the recommended decision will be considered by the board.

(3) Any board or special magistrate workpapers, worksheets, notes, or other materials that are made available to a party shall immediately be sent to the other party. Any workpapers, worksheets, notes, or other materials created by the board or special magistrates during the course of hearings or during consideration of petitions and evidence, that contain any material prepared in connection with official business, shall be transferred to the board clerk and retained as public records. Value adjustment boards or special magistrates using standardized workpapers, worksheets, or notes, whether in electronic format or otherwise, must receive prior department approval to ensure that such standardized documents comply with the law.

(4) For the purpose of producing the recommended decisions of special magistrates, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. All recommended decisions of special magistrates, and all forms used for the recommended decisions, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and

(c) Reasons for upholding or overturning the determination of the property appraiser.

(5) As used in this section, the terms “findings of fact” and “conclusions of law” include proposed findings of fact and proposed conclusions of law produced by special magistrates in their recommended decisions.

(6) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.

12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.

(1) All recommended decisions shall comply with Sections 194.301, 194.034(2), and 194.035(1), F.S. A special magistrate shall not submit to the board, and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301, 194.034(2), and 194.035(1), F.S.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in paragraph 12D-9.019(3)(a), F.A.C., but need not include items specified in subparagraphs 6. through 9. of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(4) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows:

(a) The board shall request the advice of board legal counsel to evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1).

(b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record.

(c) The board shall retain any recommended decisions and all other records of actions under this rule section.

History—New 3-30-10.


(1)(a) For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser’s determination. Each final decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The board may fulfill the requirement to produce a written final decision by adopting a recommended decision of the special magistrate containing the required elements and providing notice that it has done so. The board may adopt the special magistrate’s recommended decision as the decision of the board incorporating the recommended decision, using a postcard or similar notice. The board shall ensure regular and timely approval of recommended decisions.

(b) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of
fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(2) A final decision of the board shall state the just, assessed, taxable, and exempt value, for the county both before and after board action. Board action shall not include changes made as a result of action by the property appraiser. If the property appraiser has reduced his or her value or granted an exemption, property classification, or “portability” assessment difference transfer, whether before or during the hearing but before board action, the values in the “before” column shall reflect the adjusted figure before board action.

(3) The board’s final decision shall advise the taxpayer and property appraiser that further proceedings in circuit court shall be as provided in Section 194.036, F.S.

(4) Upon issuance of a final decision by the board, the board shall provide it to the board clerk and the board clerk shall promptly provide notice of the final decision to the parties. Notice of the final decision may be made by providing a copy of the decision. The board shall issue all final decisions within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S.

(5) For the purpose of producing the final decisions of the board, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. The Form DR-485 series, or approved electronic equivalent forms, are the only forms that shall be used for producing a final decision of the board. Before using any form to notify petitioners of the final decision, the board shall submit the proposed form to the department for approval. The board shall not use a form to notify the petitioner unless the department has approved the form. All decisions of the board, and all forms used to produce final decisions on petitions heard by the board, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and

(c) Reasons for upholding or overturning the determination of the property appraiser.

(6) (a) If, prior to a final decision, any communication is received from a party concerning a board process on a petition or concerning a recommended decision, a copy of the communication shall promptly be furnished to all parties, the board clerk, and the board legal counsel. No such communication shall be furnished to the board or a special magistrate unless a copy is immediately furnished to all parties. A party may waive notification or furnishing of copies under this subsection.

(b) The board legal counsel shall respond to such communication and may advise the board concerning any action the board should take concerning the communication.

(c) No reconsideration of a recommended decision shall take place until all parties have been furnished all communications, and have been afforded adequate opportunity to respond.

(d) The board clerk shall provide to the parties:

1. Notification before the presentation of the matter to the board; and

2. Notification of any action taken by the board.
Chapter 12D-9 Rev. 11-01-12

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.


After the board issues its final decision, further proceedings and the timing thereof are as provided in Sections 194.036 and 194.171, F.S.


12D-9.034 Record of the Proceeding.

(1) The board clerk shall maintain a record of the proceeding. The record shall consist of:

(a) The petition;

(b) All filed documents, including all tangible exhibits and documentary evidence presented, whether or not admitted into evidence; and

(c) Meeting minutes and a verbatim record of the hearing.

(2) The verbatim record of the hearing may be kept by any electronic means which is easily retrieved and copied. In counties that use special magistrates, the special magistrate shall accurately and completely preserve the verbatim record during the hearing, and may be assisted by the board clerk. In counties that do not use special magistrates, the board clerk shall accurately and completely preserve the verbatim record during the hearing. At the conclusion of each hearing, the board clerk shall retain the verbatim record as part of the petition file.

(3) The record shall be maintained for four years after the final decision has been rendered by the board if no appeal is filed in circuit court, or for five years if an appeal is filed.

(4) If requested by the taxpayer, the taxpayer’s agent, or the property appraiser, the board clerk shall retain these records until the final disposition of any subsequent judicial proceeding related to the same property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 213.05 FS. History—New 3-30-10.
12D-9.035 Duty of Clerk to Prepare and Transmit Record.

(1) When a change in the tax roll made by the board becomes subject to review by the Circuit Court pursuant to Section 194.036(1)(c), F.S., it shall be the duty of the board clerk, when requested, to prepare the record for review. The record shall consist of a copy of each paper, including the petition and each exhibit in the proceeding together with a copy of the board's decision and written findings of fact and conclusions of law. The board clerk shall transmit to the Court this record, and the board clerk's certification of the record which shall be in the following form:

Certification of Record

I hereby certify that the attached record, consisting of sequentially numbered pages one through _____, consists of true copies of all papers, exhibits, and the Board's findings of fact and conclusions of law, in the proceeding before the __________ County Value Adjustment Board upon petition numbered __________ filed by __________.

____________________________
Clerk of Value Adjustment Board

By: ______________________

Deputy Clerk

Should the verbatim transcript be prepared other than by a court reporter, the board clerk shall also make the following certification:

CERTIFICATION OF VERBATIM TRANSCRIPT

I hereby certify that the attached verbatim transcript consisting of sequentially numbered pages _____ through _____ is an accurate and true transcript of the hearing held on _____ in the proceeding before the County Value Adjustment Board petition numbered __________ filed by:

____________________________
Clerk of Value Adjustment Board

By: ______________________

Deputy Clerk

(2) The board clerk shall provide the petitioner and property appraiser, upon their request, a copy of the record at no more than actual cost.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.036, 213.05 FS. History-New 3-30-10.
Chapter 12D-9 Rev. 11-01-12

12D-9.036 Procedures for Petitions on Denials of Tax Deferrals.

(1) The references in these rules to the tax collector are for the handling of petitions of denials of tax deferrals under Section 197.2425, F.S., and petitions of penalties imposed under Section 197.301, F.S.

(2) To the extent possible where the context will permit, such petitions shall be handled procedurally under this rule chapter in the same manner as denials of exemptions.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) F.S. Law Implemented 194.032, 194.036, 197.2425, 197.301, 213.05 FS. History—New 3-30-10, Amended 11-1-12.

PART III

UNIFORM CERTIFICATION OF ASSESSMENT ROLLS

12D-9.037 Certification of Assessment Rolls.

(1)(a) When the tax rolls have been extended pursuant to Section 197.323, F.S., the initial certification of the value adjustment board shall be made on Form DR-488P. Form DR-488P is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(b) After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved pursuant to Section 193.1142, F.S. The certification shall be on the form prescribed by the department referenced in subsection (2) of this rule. A sufficient number of copies of the board's certification shall be delivered to the property appraiser who shall attach the same to each copy of each assessment roll prepared by the property appraiser.

(2) The form shall include a certification signed by the board chair, on behalf of the entire board, on Form DR-488, adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C., designated for this purpose, that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The prehearing checklist pursuant to Rule 12D-9.014, F.A.C., was followed and all necessary actions reported by the board clerk were taken to comply with Rule 12D-9.014, F.A.C.;

(b) The qualifications of special magistrates were verified, including whether special magistrates completed the department’s training;

(c) The selection of special magistrates was based solely on proper qualifications and the property appraiser and parties did not influence the selection of special magistrates;

(d) All petitions considered were either timely filed, or good cause was found for late filing after proper review by the board or its designee;

(e) All board meetings were duly noticed pursuant to Section 286.011, F.S., and were held in accordance with law;

(f) No ex parte communications were considered unless all parties were notified and allowed to rebut;

(g) All petitions were reviewed and considered as required by law unless withdrawn or settled as defined in this rule chapter;

(h) All decisions contain required findings of fact and conclusions of law in compliance with Chapter 194, F.S., and this rule chapter;
(i) The board allowed opportunity for public comment at the meeting at which special magistrate recommended decisions were considered and adopted;

(j) All board members and the board’s legal counsel have read this certification and a copy of the statement in subsection (1) is attached; and

(k) All complaints of noncompliance with Part I, Chapter 194, F.S., or this rule chapter called to the board’s attention have been appropriately addressed to conform with the provisions of Part I, Chapter 194, F.S., and this rule chapter.

(3) The board shall provide a signed original of the certification required under this rule section to the department before publication of the notice of the findings and results of the board required by Section 194.037, F.S. See Form DR-529, Notice Tax Impact of Value Adjustment Board.

(4) Copies of the forms incorporated in Section 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.


12D-9.038 Public Notice of Findings and Results of Value Adjustment Board.

(1) After all hearings have been completed, the board clerk shall publish a public notice advising all taxpayers of the findings and results of the board decisions, which shall include changes made by the board to the property appraiser’s initial roll. Such notice shall be published to permit filing within the timeframe in subsections 12D-17.004(1) and (2), F.A.C., where provided. For petitioned parcels, the property appraiser’s initial roll shall be the property appraiser’s determinations as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing but before a decision by the board or a recommended decision by a special magistrate. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact. The public notice shall be in the form of a newspaper advertisement and shall be referred to as the “tax impact notice”. The format of the tax impact notice shall be substantially as prescribed in Form DR-529, Notice Tax Impact of Value Adjustment Board, incorporated by reference in Rule 12D-16.002, F.A.C.

(2) The size of the notice shall be at least a quarter page size advertisement of a standard or tabloid size newspaper. The newspaper notice shall include all of the above information and no change shall be made in the format or content without department approval. The notice shall be published in a part of the paper where legal notices and classified ads are not published.

(3) The notice of the findings and results of the value adjustment board shall be published in a newspaper of paid general circulation within the county. It shall be the specific intent of the publication of notice to reach the largest segment of the total county population. Any newspaper of less than general circulation in the county shall not be considered for publication except to supplement notices published in a paper of general circulation.

(4) The headline of the notice shall be set in a type no smaller than 18 point and shall read “TAX IMPACT OF VALUE ADJUSTMENT BOARD.”

(5) It shall be the duty of the board clerk to insure publication of the notice after the board has heard all petitions, complaints, appeals, and disputes.
(6) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented Ch. 30, 194.032, 194.034, 194.037, 213.05 FS. History–New 3-30-10.
CHAPTER 12D-10
VALUE ADJUSTMENT BOARD

12D-10.001 Composition of Value Adjustment Board (Repealed)

12D-10.002 Appointment and Employment of Special Magistrates (Repealed)

12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board

12D-10.004 Receipt of Taxpayer’s Petition to Be Acknowledged (Repealed)

12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners (Repealed)

12D-10.005 Duty of Clerk to Prepare and Transmit Record (Repealed)

12D-10.006 Public Notice of Findings and Results of Value Adjustment Board (Repealed)

12D-10.001 Composition of Value Adjustment Board.

Rulemaking Authority 195.027(1), 213.06(1) F.S. Law Implemented 194.015, 213.05 F.S. History—New 10-12-76. Formerly 12D-10.02. Amended 12-31-98. Repealed 3-30-10.

12D-10.002 Appointment and Employment of Special Magistrates.

Rulemaking Authority 195.027(1), 213.06(1) F.S. Law Implemented 194.032, 194.034, 194.035, 213.05 F.S. History—New 10-12-76. Formerly 12D-10.02. Repealed 3-30-10.

12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board.

1. The board has no power to fix the original valuation of property for ad valorem tax purposes or to grant an exemption not authorized by law and the board is bound by the same standards as the county property appraiser in determining values and the granting of exemptions. The board has no power to grant relief either by adjustment of the value of a property or by the granting of an exemption on the basis of hardship of a particular taxpayer. The board, in determining the valuation of a specific property, shall not consider the ultimate amount of tax required.

2. The powers, authority, duties and functions of the board, insofar as they are appropriate, apply equally to real property and tangible personal property (including taxable household goods).

3. Every decision of the board must contain specific and detailed findings of fact which shall include both ultimate findings of fact and basic and underlying findings of fact. Each basic and underlying finding must be properly annotated to its supporting evidence. For purposes of these rules, the following are defined to mean:

(a) An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of a statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.

(b) Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are more detailed than the ultimate findings but less detailed than a summary of the evidence.
(c) Reasons are those clearly stated grounds upon which the board or property appraiser acted.


12D-10.004 Receipt of Taxpayer's Petition to Be Acknowledged.


12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.


12D-10.005 Duty of Clerk to Prepare and Transmit Record.

Rulemaking Authority 195.027(1), 213.06(4) FS. Law Implemented 194.032, 194.036, 213.05 FS. History—New 10-12-76, Amended 11-10-77, Formerly 12D-10.05. Repealed 3-30-10.

12D-10.006 Public Notice of Findings and Results of Value Adjustment Board.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 50, 194.032, 194.034, 194.037, 213.05 FS. History—New 2-12-81, Formerly 12D-10.06. Repealed 3-30-10.
CHAPTER 12D-51

STANDARD ASSESSMENT PROCEDURES AND STANDARD MEASURES OF VALUE; GUIDELINES

12D-51.001 Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines

12D-51.002 Standard Measures of Value: Tangible Personal Property Appraisal Guidelines

12D-51.003 Florida Real Property Appraisal Guidelines


Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in Section 120.54, F.S., but shall not have the force and effect of rules and are to be used only to assist property appraisers in the assessment of agricultural property as provided by Section 195.002, F.S. Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P. O. Box 3000, Tallahassee, Florida 32315-3000.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 193.461, 195.032, 195.062, 213.05 FS. History–New 12-30-82, Formerly 12D-51.01.


Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in Section 120.54, F.S., but shall not have the force and effect of rules. These guidelines are to be used only to assist property appraisers in the assessment of tangible personal property as provided by Section 195.002, F.S. These guidelines supersede any previous tangible personal property appraisal guidelines and are entitled:

Standard Measures of Value:
Tangible Personal Property
Appraisal Guidelines Rev. 12/97

Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P. O. Box 3000, Tallahassee, Florida 32315-3000 and may be found on the Internet at http://dor.myflorida.com/dor/property/.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 213.05 FS. History–New 12-30-97.
Chapter 12D-51 Rev. 11-01-12

12D-51.003 Florida Real Property Appraisal Guidelines.

Pursuant to Section 195.062, F.S., this rule shall give notice that these guidelines are available from the address given below. These guidelines do not have the force and effect of rules. These guidelines are entitled:

Florida Real Property Appraisal Guidelines Rev. 11/26/02

Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P. O. Box 3000, Tallahassee, Florida 32315-3000 and may be found on the Internet at http://dor.myflorida.com/dor/property/.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) F.S. Law Implemented 195.032, 195.062, 213.05 F.S.
History- New 12-30-02.
Agenda Item No. 8a

Filing Fee of $15.00

DOR Rule 12D-9.014 (1) (k) requires that the Value Adjustment Board approve by resolution the filing fee to be paid to the Clerk. We request that the Board approve the attached resolution setting the filing fee at $15.00 per petition plus an additional $5.00 per parcel for joint petitions. If approved, this filing fee must be paid to the Clerk at the time of filing a petition.
RESOLUTION NO. 2014-01

A RESOLUTION OF THE PINELLAS COUNTY VALUE ADJUSTMENT BOARD (VAB), SETTING THE 2014 FILING FEES TO BE PAID TO THE CLERK TO THE VALUE ADJUSTMENT BOARD

WHEREAS, Florida Statute 194.013(1) authorizes the Value Adjustment Board to determine the amount of the filing fee to be paid to the Clerk to the Value Adjustment Board; and
WHEREAS, Florida Statute 194.013(1) sets a maximum for the filing fee at $15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal; and
WHEREAS, Florida Statute 194.011(3)(f) allows that joint petitions may be filed and a single filing fee shall be charged; that such fee shall be calculated as the cost of the time required for the Special Magistrate in hearing the joint petition and shall not exceed $5.00 per parcel for each additional parcel included in the petition, in addition to the filing fee for the petition;
NOW THEREFORE, BE IT RESOLVED by the Value Adjustment Board of Pinellas County at their Organizational Meeting held this 15th day of July, 2014, to wit:

The filing fee to be paid to the Clerk to the Value Adjustment Board for filing petitions pursuant to Florida Statute 194.013(1) shall be set at $15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal during the 2014 tax year. The filing fee to be paid to the Clerk to the Value Adjustment Board for filing joint petitions pursuant to Florida Statute 194.011(3)(f) shall be $15.00 for the first parcel and $5.00 for each additional parcel included in the petition.

There shall be no filing fee required for an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a homestead tax deferral.

____________________________ offered the foregoing resolution and moved its adoption, which was seconded by ____________________________; upon the roll call the vote was:

Ayes:

Nays:

Absent and not voting:
Agenda Item No. 8b

**Process For Handling Duplicate Petitions**

Confirmation of current policy for handling of duplicate petitions is requested. There have been instances where two different agents have filed a petition for the same property. The Clerk’s Office personnel will first try to contact the owner of the property. If unavailable, both agents will be contacted to inquire as to who is the authorized agent. If the owner cannot be contacted and the agents are not responsive, we will settle the matter by accepting the first petition received and withdrawing the other.
Agenda Item No. 8c

Process for Handling Late Filed Petitions and Good Cause Determinations

Petitions not received in the Clerk’s Office by 5:00 P.M. on the deadline date of September 12, 2014 will be considered late. The postmarked date will not be considered.

The Board previously approved the attached “Good Cause” procedures for handling petitions after the deadline. These procedures follow the DOR rules and approval to continue to use these procedures is requested.

DOR form DR-485WCN will be used to notify petitioners of the result of the Good Cause determination.
PETITIONS FILED LATE AND GOOD CAUSE DETERMINATION

1. Petition is received after the filing deadline. Staff reviews petition to determine if the petitioner has listed reasons for filing the petition after the deadline.

2. If the petition does not list reasons for the late filing, the petition is forwarded to the Property Appraiser for review and petitioner is notified that no hearing will be scheduled.

3. If the petition lists reasons for the late filing, the petition is forwarded to the VAB counsel for review.
   a. If the VAB counsel finds that the petitioner had good cause for filing the petition late, the petition will be scheduled for hearing.
   b. If the VAB counsel finds that the reasons for filing the petition late do not demonstrate good cause, a copy of the petition will be forwarded to the Property Appraiser for review. The petitioner will be notified that their petition will not be scheduled for hearing.
Agenda Item No. 8d

Process for Holding Telephonic Hearings

DOR Rule 12D-9.026 requires that the Value Adjustment Board approve procedures for holding telephonic hearings. The Board previously approved the attached procedures for holding telephonic hearings. Approval to continue to use these procedures is requested.
TELEPHONIC HEARING PROCEDURES

1. Petitioner must request telephonic hearing at least 7 days prior to originally scheduled hearing date unless there is an emergency or extenuating circumstance.

2. Petitioner’s evidence must be exchanged with the Property Appraiser at least 15 days prior to the hearing date and copies of that evidence must also be filed with the Clerk at least 7 days prior to the scheduled hearing date.

3. Telephonic hearings will be conducted in the Clerk’s Conference Room, 4th floor of 315 Court Street, in the conference room, 1st floor of 440 Court Street, Clearwater, and the Tyrone Branch Office. Speaker phones are available in those three rooms.

4. Telephonic hearings are conducted by the Special Magistrate exactly like other hearings and are open to the public.
Agenda Item No. 8e

Compensation for Special Magistrates

The Special Magistrates have been provided parking and compensated $95.00 per hour, plus mileage, to conduct hearings and prepare recommendations; a compensation package which has remained unchanged since 2002. Based on a recent survey conducted in 2013 (see attached), we are recommending the rate be increased to $120.00 per hour to be commensurate with similar counties. This rate is slightly lower than contiguous counties since we provide parking and mileage reimbursement.

The Special Magistrates are independent contractors and most own and operate their own businesses. These individuals clear their work schedules for entire days in order to hear VAB petitions, which are often withdrawn at the last minute. Authorization is being requested to continue paying the Special Magistrates for a minimum of two (2) hours when an entire day of hearings is cancelled within less than 48 hours of the hearing date.
# MAGISTRATE COMPENSATION COMPARISON -2013

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**Average Compensation (based on those who reported a set amount)**

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* 4 hr min Flagler, St. Johns, Palm Beach, Manatee

* 4 hr min tangible only Marion, Martin

24 counties pay appraisers more than Pinellas

31 counties pay attorney more than Pinellas

29 counties pay tangible more than Pinellas
Agenda Item No. 8f

**Deadlines for Recommendations and Approval of Special Magistrate Acknowledgement Form**

Approval to continue the previously approved deadlines for Special Magistrates to complete their recommendations is being requested. The Board previously approved requirements that the Special Magistrates complete their recommendations within ten business days of the hearing date. Holidays and illness as well as lengthy and complicated hearings will be taken into consideration when calculating the due date. Unless the Special Magistrate has reasonable justification for not completing the recommendations within the required timeframe, that Special Magistrate will not be scheduled for any more hearings.

Approval is also requested for the attached Special Magistrate Acknowledgement form which clarifies the expectations and responsibilities for each Special Magistrate.
1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Pinellas County 2014 Value Adjustment Board (VAB), pursuant to the provisions of Section 194.035, Florida Statutes, as directed by the VAB and its legal counsel, under and pursuant to the instructions and procedures furnished to the Special Magistrate.

The Special Magistrate hereby certifies to the Pinellas County VAB:

that the Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
that the Special Magistrate is not an elected or appointed official or an employee of Pinellas County;
that the Special Magistrate is a member in good standing of the Florida Bar with no less than five years experience in the area of ad valorem taxation; and
that the Special Magistrate shall not represent a property owner before the VAB in any tax year during the time he or she shall serve as a Special Magistrate; and
that the Special Magistrate has successfully completed the Department of Revenue’s training including updated modules and has provided a statement or certificate of completion.

Hearings before the Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes, and the rules promulgated by the Department of Revenue as interpreted by the legal counsel to the VAB.

Hearings shall take place as directed by the Clerk to the VAB, and shall begin in October, 2014, and shall continue until all petitions have been heard. Hearings shall be heard Monday through Friday, beginning at 8:20 a.m. with the last scheduled hearing beginning at 4:20 p.m. each day. The Special Magistrate shall notify the Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

The Special Magistrate shall use all reasonable efforts to complete the assigned hearings and to provide written recommendations to the Pinellas County VAB as soon as possible, but no later than 10 business days after completing hearings. Difficult and lengthy petition hearings, holidays, personal emergencies and illness shall be taken into consideration for recommendations that are turned in after the deadline. The Special Magistrate shall not enter into any agreements with a third party to delegate any or all of the responsibilities or functions of the Special Magistrate as set forth in this document.

In the event that the Special Magistrate does not provide written recommendations to the Pinellas County VAB within 10 business days of the hearings without good cause shown, the Clerk will reassign any additional scheduled hearings to another magistrate.
Compensation

In consideration of the Special Magistrate performing the services referenced above, the VAB shall compensate the Special Magistrate under the provisions of Chapter 194.015, Florida Statutes, and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes. The rate of compensation shall be $120.00 per hour plus mileage from the Special Magistrate’s office or home to the hearing location and return. Reimbursement for mileage shall be based upon IRS Standard Mileage Rates (currently $0.56 per mile) when mileage was incurred.

In the event that all hearings scheduled for a particular day are cancelled less than 48 hours prior to the originally scheduled date and time, the Special Magistrate shall be compensated for two (2) hours.

The Special Magistrate shall correct and revise any errors, omissions, or deficiencies in his or her work product without additional compensation.

3. Accountability of Time

The Special Magistrate shall truthfully and accurately record the time spent hearing petitions and preparing recommendations. Once all recommendations have been completed and accepted by the VAB, the Special Magistrate shall submit an invoice listing dates and times worked and mileage to be reimbursed. Mileage information shall include location travel from and to. The Special Magistrate acknowledges that the Clerk shall review and approve each invoice.

4. Termination

Either the VAB or the Special Magistrate shall terminate the services of the Special Magistrate upon ten (10) days prior written notice. Notice shall be given to the Special Magistrate by delivering written notice to the address listed on the application submitted by the Special Magistrate. Notice shall be given to the VAB by delivering written notice to:

Norman D. Loy, Manager
Board Records Department
315 Court Street, 5th Floor
Clearwater, FL 33756

ACKNOWLEDGED this ___________ day of _____________________, 2014.

By: _______________________________

Signature

________________________________
Printed name
1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Pinellas County 2014 Value Adjustment Board (VAB), pursuant to the provisions of Section 194.035, Florida Statutes, as directed by the VAB and its legal counsel, under and pursuant to the instructions and procedures furnished to the Special Magistrate.

The Special Magistrate hereby certifies to the Pinellas County VAB:

that the Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
that the Special Magistrate is not an elected or appointed official or an employee of Pinellas County;
that the Special Magistrate is a state certified real estate appraiser with not less than five years experience in real property valuation; and
that the Special Magistrate shall not represent a property owner before the VAB in any tax year during the time he or she shall serve as a Special Magistrate; and
that the Special Magistrate has successfully completed the Department of Revenue’s training including updated modules and has provided a statement or certificate of completion.

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Norman D. Loy, Manager
Board Records Department
315 Court Street, 5th Floor
Clearwater, FL 33756

ACKNOWLEDGED this ___________ day of _____________________, 2014.

By: _______________________________
Signature

_______________________________
Printed name
PINELLAS COUNTY VALUE ADJUSTMENT BOARD  
TANGIBLE PERSONAL PROPERTY  
SPECIAL MAGISTRATE ACKNOWLEDGEMENT

1. Performance of Services

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The Special Magistrate hereby certifies to the Pinellas County VAB:

that the Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
that the Special Magistrate is not an elected or appointed official or an employee of Pinellas County;
that the Special Magistrate is a designated member of a nationally recognized appraiser’s organization with not less than 5 years experience in tangible personal property valuation; and
that the Special Magistrate shall not represent a property owner before the VAB in any tax year during the time he or she shall serve as a Special Magistrate; and
that the Special Magistrate has successfully completed the Department of Revenue’s training including updated modules and has provided a statement or certificate of completion.

Hearings before the Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes, and the rules promulgated by the Department of Revenue as interpreted by the legal counsel to the VAB.

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Norman D. Loy, Manager  
Board Records Department  
315 Court Street, 5th Floor  
Clearwater, FL 33756

ACKNOWLEDGED this ___________ day of _____________________, 2014.

By: _______________________________  
Signature  
________________________________  
Printed name
Agenda Item No. 8g

Approval of Petitioner Information sheet.

Approval of attached Petitioner Information Sheet requested.
PINELLS COUNTY VALUE ADJUSTMENT BOARD (VAB) INFORMATION FOR 2014
WHAT HAPPENS NOW THAT I HAVE FILED MY VAB PETITION?

The Property Appraiser’s Office will be notified that your petition has been filed. The Board Records Department of the Clerk of the Circuit Court and Comptroller will schedule your petition for a hearing before a Special Magistrate. Pursuant to Florida Statute 194.035, the Pinellas County VAB appoints Special Magistrates to hear petitions and review evidence. The Special Magistrates are not employees of Pinellas County.

Hearings will begin in October and will continue until all petitions have been heard. You will receive notice of your hearing at least 25 days prior to the scheduled date. If you do not receive a notice of hearing by October 4, 2014, please contact Board Records at 727-464-3458. You can also see when your petition is scheduled in the Axia program, by logging into the Axia program at https://www.pinellasclerk.org/axiaweb2014. You must enter the transaction ID and password found at the bottom of your receipt to log into the Axia website.

WHO SHOULD I CONTACT WITH QUESTIONS?

For questions regarding the VAB process, please call the Board Records Department at 727-464-3458 or email BoardRecords@pinellascounty.org. You can also visit the Clerk’s website at www.pinellasclerk.org for information.

WHAT SHOULD I DO TO PREPARE FOR MY VAB HEARING?

You must gather any evidence or proof that the Property Appraiser made an error regarding your assessment or exemption. Rules regarding VAB hearings and evidence exchange are located at the Department of Revenue’s (DOR) website http://dor.myflorida.com/dor/property/vab. A copy of the rules can also be obtained from Board Records for a nominal fee.

If you plan to participate in the exchange of evidence with the Property Appraiser’s Office, you are required to provide a copy of your evidence to the Property Appraiser no later than 15 days prior to your scheduled hearing date. You must also bring a copy of your evidence for the Special Magistrate to the hearing or you can submit evidence online through the Axia program by logging into the Axia program at https://www.pinellasclerk.org/axiaweb2014 with the password and transaction ID provided on your receipt.
WHAT IF I CANNOT OR DO NOT PLAN TO ATTEND MY SCHEDULED HEARING?

You may indicate on your petition that you will not attend the hearing. The hearing will take place and the Special Magistrate will consider any evidence that has been submitted and make a recommendation. You can designate someone else to represent you; however, if your representative is not licensed, you must provide written authorization for that individual to act on your behalf. You may also request that your petition be heard at a telephone hearing. Please contact Board Records for more information regarding telephone hearings.

You are entitled to reschedule your hearing date without good cause one time by submitting a written request to Board Records. This request must be received no later than five (5) calendar days prior to the scheduled hearing date. Requests can be faxed to 727-464-4716, emailed to BoardRecords@pinellascounty.org, or mailed to: Board Records Department, 315 Court Street, Fifth Floor, Clearwater, FL 33756. Any additional reschedule requests must be for good cause, in writing and must be received by Board Records no less than five (5) calendar days prior to the scheduled hearing date.

HOW DO I WITHDRAW MY PETITION TO THE VAB?

You must withdraw your petition in writing. You can send an email or fax indicating that you are withdrawing your petition and include any and all petition numbers to BoardRecords@pinellascounty.org or you may use the Withdrawal form issued by DOR which can be downloaded from the VAB website.

HOW WILL I KNOW THE OUTCOME OF MY HEARING?

The Special Magistrate will prepare a recommendation in the Axia program. You can log on to Axia to see the recommendation, which is usually completed within two weeks of the hearing. You will also be sent a copy of the recommendation as soon as it is finalized.

The Value Adjustment Board will make a final decision regarding all recommendations at the Final Meeting which is held following the completion of all hearings. A Notice of Final Decision will be sent to you within 20 days of the Final Meeting.

If you disagree with the Final Decision of the VAB, you may file an action in Circuit Court within 60 days of the date on the Notice of Final Decision.

WHAT IF MY TAXES ARE DUE BEFORE MY PETITION IS HEARD OR BEFORE I RECEIVE MY FINAL DECISION?

You should pay your tax bill on or before the due date. Any refunds due as a result of a VAB petition will be distributed by the Tax Collector’s Office following the Final Meeting of the VAB.
Agenda Item No. 9

Approval of 2014 Pinellas County VAB Internal Operating Procedures

Approval of the attached 2014 Pinellas County VAB Internal Operating Procedures is requested.
I. **SCOPE**

This policy applies to the annual Value Adjustment Board (VAB) process.

II. **PURPOSE**

The purpose is to provide internal procedures for conducting administrative review of property assessments in compliance with the Department of Revenue’s Uniform Rules of Procedure for Hearings Before Value Adjustment Boards.

III. **OBJECTIVES**

Supporting documentation (petitions, correspondence, minutes, recordings, etc.) is complete, timely processed and appropriately retained.
Temporary staff (Special Magistrates and clerks) are identified, selected and trained.
Hearings and meetings are appropriately advertised, scheduled and sufficient temporary staff provided.
Advertise the “Tax Impact of Value Adjustment Board.”

IV. **LEGISLATIVE AUTHORITY**

F.S. Chapter 194, Parts I and III, Administrative and Judicial Review of Property Taxes, and F.S. Chapter 196, Exemption.
Florida Administrative Code, Chapters 12D-9 and 12D-10.
Retention – General Records Schedule for Clerks of Court GS11, Items #91 and #16; General Records Schedule for State and Local Government Agencies GS1-SL, Item #32.

V. **DEFINITION**

**Value Adjustment Board (VAB)** – a board consisting of two members of the governing body of the county, one member of the school board and two citizen members, one of whom is appointed by the Board of County Commissioners and one by the School Board. **Note:** in order to have a quorum, the members present must include a County Commissioner, a School Board member, and one of the citizen members. This board meets as needed to: 1.) hear petitions relating to assessments filed pursuant to F.S. 194.011(3); 2.) hear complaints relating to homestead exemptions as provided for under F.S. 196.151; 3.) hear appeals from exemptions denied or disputes arising from exemptions or filing of exemption applications under F.S. 196.011; and 4.) hear appeals concerning ad valorem tax deferrals and classifications.

VI. **SUMMARY OF VALUE ADJUSTMENT PROCESS**

- **February** — Property Appraiser sends timeline calendar.
- **March** — E-mail request to print announcements in the next issues of trade publications and journals and request confirmation.
April

Advertisement for Special Magistrates published in trade publications.

Email applications to appraisers and attorneys who have previously served as Special Magistrates in Pinellas County.

Evaluate supplies and recording devices; order whatever is necessary.

Manager books assembly room for any available dates during applicable time period.

Reserve other conference rooms for tentative hearing dates.

May

Reserve board conference room for organizational meeting.

Update VAB internal operating procedures manual.

June

Meet with the VAB Chairperson to confirm date for organizational meeting and to select tentative final VAB meeting dates, notify of any changes in the law, and answer any questions.

Notify VAB members and counsel of date for organizational meeting.

Ensure front counter is adequately prepared and supplied with required VAB materials.

Review all pertinent VAB procedures with staff.

Test and update Axia program with the summer release.

Prepare for organizational meeting.

Email Lease Management to arrange reserved parking for VAB members (School Board and citizens) and counsel for organizational meeting.

Advertisement of Organizational meeting to be published at least 15 days prior to Meeting. Forward notice of meeting to Communications for placement on County Calendar.

July

Email agenda packets to VAB members and outside counsel at least ten days prior to the organizational meeting.

Organizational meeting held.

Notify Special Magistrates selected of date, time and location of orientation meeting. Notify individuals of non-selection, if applicable.

Arrange for temporary staff for tentative hearing dates.

Last business day of July is last day for filing institutional and agriculture classification petitions and denied exemption petitions.
August  Trim Notices mailed.

September  Final day for filing all petitions for the 2014 tax cycle is September 17, 2014.
            Prepare orientation meeting packets.
            Orientation meeting held.
            Summarize Special Magistrate information sheets; assign Special Magistrates.
            Email Lease Management to arrange reserved parking for Special Magistrates.
            Advertisement of first final VAB meeting to be published at least 15 days prior to the meeting date. Forward information to Communications for County Calendar.
            Review Prehearing Checklist with VAB counsel prior to First Final VAB meeting and start of hearings.

October  Train temporary employees.
            Prepare digital recording devices for hearings.
            Hearing materials are organized day before hearing.
            Hearings begin.
            Email conference room contacts of the cancellation of hearing dates as they are known.
            Email agenda packets at least ten days prior to the first final VAB meeting date.
            First Final VAB meeting - first Certification of the Tax Roll.
            First Certification of the Tax Roll must be advertised in the St. Petersburg Times (ad received from Property Appraiser). Send original certification forms (DR-488) to Property Appraiser; mail copies of certifications to DOR.

November  Hearings continue.
            Property tax bills mailed.
            Special Magistrate recommendations are returned to Board Records and copies are immediately forwarded to the petitioners.

December  Hearings continue.

January  Hearings continue.
Advertise final VAB meeting in St. Petersburg Times at least 15 days prior to the meeting. Forward information to Communications for County Calendar.

Email agenda packets at least ten days before the final VAB meeting date.

Final VAB meeting – Second Certification of the Tax Roll.

Petitioners are notified of the final decisions of the VAB within 20 days of final VAB meeting.

Advertise Notice of Certification of the Tax Roll (ad received from Property Appraiser) and Tax Impact of Value Adjustment Board (numbers received from Property Appraiser).

Send original certifications (DR-488 forms) to Property Appraiser and forward copies to DOR.

Send copies of Tax Impact ad and original affidavit of publication to Office of Management and Budget.

Forward final VAB expenses to Accounting Manager, Finance.

Verify completeness of all petition folders and recordings.

Inventory and arrange for pickup of VAB material (petitions, schedules, etc.) by Clerk’s BCC Records Management.

Meet with staff to discuss opportunities for improving next year’s VAB process.

VII. CHARGES

A filing fee to be paid to the Clerk of the Value Adjustment Board in an amount not to exceed $15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no filing fee is required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.253. Only a single filing fee shall be charged under this section as to any particular parcel of property despite the existence of multiple hearings pertaining to such parcel.

For joint petitions filed pursuant to s. 194.011(3)(e) or (f), a single filing fee shall be charged. Such fee shall be calculated as the cost of the Special Magistrate for the time involved in hearing the joint petition and shall not exceed $5.00 per parcel. Said fee is to be proportionately paid by the affected parcel owners.

A filing fee shall be waived with respect to a petition taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under Chapter 414.

VIII. RETENTION
Files are retained for four (4) years after final decision provided no appeal is filed in circuit court. If appeal is filed, the retention period is five (5) years from final action. Minutes from all meetings of the Value Adjustment Board are retained permanently.

**IX. PROCEDURES**

1. Receive timeline calendar from Property Appraiser.

2. Manager reserves Board Assembly Room for all available time during VAB period; updates work calendar.

   a. Identify opportunities for improvement
      i. Changes in Florida Statutes
      ii. Staff comments
   b. Manager prepares revised VAB internal operating procedures manual and submits for final review to Director and Chief Deputy Clerk.
   c. Discuss changes with staff.

4. E-mail request to print announcements in April trade publications and request confirmation.

5. Email applications to property appraisers and attorneys who have previously served as Special Magistrates in Pinellas County.
   a. Email message and application to previous Special Magistrates; require Special Magistrates provide statement acknowledging receipt of Department of Revenue (DOR) training.
   b. If email is returned as “undeliverable”, mail application to last known physical address.
   c. Acknowledge receipt.
   d. Review Special Magistrate qualifications by comparing information on applications with statutory requirements.
   e. Verify qualifications and licensing information for Special Magistrates via state and organization databases.

6. Evaluate and order necessary supplies.
   a. Required Supplies
      i. Expanding file folders (legal size)
      ii. Mailing labels (white)
      iii. Manila file folders (legal)
      iv. Large paperclips
      v. Pens and pencils
      vi. Paper
      vii. Rubber bands
      viii. Self-stick notes
      ix. CDs
      x. Storage boxes
      xi. Recording devices and necessary accessories
      xii. Writing pads (letter size)
   b. Order Supplies
      i. Check inventory for supplies that are usable from last year.
      ii. Complete supply order form.
      iii. Submit supply order form to Manager for approval and signature.
      iv. Make copy of supply order form and place in designated area of the supply book that is kept at the Record Specialist’s desk.
      v. Forward the original supply order form to Finance Administration for ordering.
c. Check in Supplies
   Verify all items ordered were received; report any discrepancies to Finance Administration.
   Make copy of packing slip and give to Manager.
   Forward original packing slip to Finance Administration.
   Store supplies in designated area.

7. Meet with the VAB Chair to select organizational and final VAB meeting dates and answer any questions.
   a. Contact Chair’s assistant for convenient date and time to meet.
   b. Bring timeline and any new statutes or procedures for discussion.
   c. Chairman may want to select a specific date and time for organizational meeting or choose several dates for a poll of VAB members.

8. Notify VAB members of organizational meeting.
   a. Email meeting date and time to VAB members.
   b. Email meeting date and time to VAB counsel.
   c. Email Chairman’s assistant to reserve board’s conference room; request confirmation.
   d. Email Lease Management to reserve parking for School Board member, citizen members and VAB counsel; request confirmation.
   e. Email Communications to place organizational meeting information on County Calendar.

9. Reserve hearing rooms for tentative dates.
   a. Manager reserves the following rooms via email for the time available during VAB hearing period and request confirmation:
      i. 440 street conference room.
         Contact: Board Records Manager.
         Hearing type: All
      ii. BDRS conference room.
         Contact: BDRS Office Specialist.
         Hearing type: All.
      iii. Tyrone Branch conference room.
         Contact: Manager.
         Hearing type: Residential.
      iv. Clerk’s large, 4th floor conference room
         Contact: Secretary.
         Hearing type: All.

   Arrange reserved parking for Special Magistrates for tentative hearing dates at Clearwater campus.
   a. Email Lease Management with tentative hearing dates and request two parking spaces for those days; request confirmation.

11. Contact on-site temporary service with tentative hearing dates and request four temporary clerks for those dates; request confirmation.
   a. One temporary clerk will remain for approximately one week following the end of hearings to assist with paperwork.
   b. Select date for temporary staff orientation and notify service.

12. Ensure front counter is adequately supplied with all required VAB materials.
   a. Intake windows should have access to the Axia VAB database, to include:
      i. VAB petition forms
      ii. Withdrawal Forms
iii.  Extenuating Circumstances forms
iv.  Blue and black ballpoint pens and red felt-tip pens

13. Prepare Organizational Meeting agenda packets.
   a. Advertisement for Organizational Meeting to be published in the *St. Petersburg Times* at least 15 days prior to the day of the meeting.
   b. Note: Agenda packet should be submitted to Chief Deputy Clerk and Director of Finance for review three weeks prior to the Organizational Meeting.
   c. Packets will be emailed to the following:
      i. VAB members
      ii. VAB Counsel
      iii. Clerk
      iv. Chief Deputy Clerk, Finance
      v. Director, Finance
   d. Provide hard copies to Manager, Records Specialist Supervisor and Senior Board Reporter, Board Records
   e. Prepare agenda for organizational meeting packet.
   f. Update organizational meeting packet.
   g. Have previous meeting minutes ready for signature.
   h. Have VAB counsel contract ready for signature.
   i. Prepare Chair's script.

14. Scan Organizational Meeting agenda packets
   a. Packets should be emailed to VAB and other recipients no later than 10 days prior to the meeting.
   b. Scan Special Magistrate applications and forward to VAB Counsel, along with meeting packet.

15. Begin accepting exemption petitions
   a. If petition is being filed claiming “extenuating circumstances”, the appropriate form must be filed with the petition.
   b. Review petition for completeness (parcel or account number, signature, notarization).
   c. Unless the petition is for denial of homestead, if petitioner advises exemption from filing fee, have petitioner provide necessary documentation from Department of Children and Families (DCF). Otherwise, collect $15.00 non-refundable filing fee.
   d. Input information into the Axia database, place petition number and date petition received in designated areas on petition.
   e. The petitions will be scheduled for hearing after the September 16 filing deadline.
   f. Give or mail copy of petition and receipt to petitioner.
   g. Scan petition and any supporting documentation.
   h. Clip all original documentation together and place in appropriate file boxes by petition number.
   i. If a petition is received incomplete early in the VAB process, a notice will be prepared indicating the deficiency and mailed to the petitioner giving them the opportunity to correct within 10 calendar days. If petition is received incomplete late in the VAB process, staff will attempt to contact petitioner by phone.
   j. The petition (if it did not need to be returned to the petitioner; otherwise a copy of the petition) and copy of the letter will be given to the Records Specialist Supervisor for a “hold” file.
   k. If corrected petition and/or fee is received back from the petitioner within 10 calendar days, the petition will be processed as above and scheduled for hearing.
   m. If not received prior to the final acceptance date, the petition will not be scheduled for hearing.
n. If completed but received after the final acceptance date, the petition will be designated as a good cause petition, and forwarded to the VAB counsel for review.

16. Organizational Meeting held.
   a. VAB counsel’s contract approved by board and signed by Chair.
   b. Minutes of previous meeting approved by board and signed by Chair.
   c. Special Magistrates are selected and orientation meeting approved.
   d. Procedures approved.
   e. Hiring of temporary help approved.
   f. Calendar approved.

17. Notify Special Magistrates of selection and date of Orientation Meeting.
   a. Email notification of selection or non-selection to all applicants.
   b. Provide information regarding Orientation Meeting to Communications Department for placement on County Calendar.

18. Meet with managers and supervisors at branches to discuss VAB petitions and filing procedures if necessary.

19. July 31st is the last day for filing institutional and agriculture classification petitions and denied exemption petitions.

20. Begin accepting value petitions.
   a. The majority of value petitions will begin arriving in Board Records following the mailing of the TRIM Notices in August.
   b. Process for acceptance of value petitions.

21. September 17th will be the last day to accept all 2014 petitions.
   a. Any petitions received after this date will be designated as “good cause” petitions which are forwarded to the VAB counsel for review.
   b. If the VAB counsel finds that the petitioner had good cause to file the petition(s) late, the petition(s) will be set for hearing and notice of the hearing will be sent.
   c. If the VAB counsel finds that there was not good cause for the late filing, then the petitioner will be sent notice that their petition(s) will not be set for hearing.

22. Manager to prepare Orientation Meeting training packets.
   a. Update summary for orientation
   b. Withdrawal form
   c. Special Magistrate Information sheet.

23. Orientation Meeting held.
   a. Sign-in sheet, packets, copies of the DOR rules, copies of the Sunshine Law, and informational material supplied by VAB counsel are placed on table close to entrance for pick up by Special Magistrates.
   b. Manager reviews summary which includes administrative information, contact information, tentative hearing dates and locations, parking arrangements, payment and billing information, Special Magistrate information sheets, etc.
   c. VAB counsel reviews legal requirements.

   a. Using information sheets provided, list Special Magistrates, their phone numbers, email addresses, areas of expertise, dates during VAB period unable to serve.
   b. Use information when assigning Special Magistrates.
25. Manager assigns Special Magistrates.
   a. Try to assign veteran Special Magistrates an equal number of days.
   b. If possible, give new Special Magistrates only one or two days of hearings.
   c. If possible, schedule assignments to allow time in between hearings for Special Magistrates to complete one set of recommendations.
   d. **For rescheduled hearings only**, Special Magistrates certified to hear both commercial and residential properties will have both types of petitions on their schedules.

26. Training of Temporary Employees
   a. Schedule day and time of training; notify temporary service.
   b. Temporary employees are trained to use recording devices; process petitions and accompanying paperwork.
   c. Supplies contained in the temps’ boxes will be reviewed; withdrawal forms will be reviewed.
   d. Temporary employee assigned to the Tyrone branch office for initial hearings only (all rescheduled hearings are held at Clearwater Campus) will be informed of their assignment.

27. Recording devices are prepared.
   a. Two recording devices for all hearings.

28. Needed materials are put together the afternoon before the hearing date.
   a. Hearing schedules
   b. Withdrawal forms
   c. Pencils
   d. large paper clips
   e. rubber bands
   f. pad of paper
   g. 2 recording devices and accessories

29. Exemption Hearings Begin
   a. Record meeting
      i. Hearing Schedule
         1. Give copies to Special Magistrate and Property Appraiser
         2. Note recommendations and withdrawals on schedule
      ii. Petitions
         1. Prior to start of hearings, turn on and log in to laptop so that Special Magistrate can log into the Axia program.
         2. Special Magistrate will give any paperwork received at hearing to temporary employee to bring back to office.
      iii. Recordings
         1. Ensure recording devices are reasonably spaced to pick up each voice.
   b. Return hearing materials received from temporary staff
      i. All materials to be returned to Senior Board Reporter
      ii. All recording devices will be returned to the Records Specialist Supervisor.
      iii. Any evidence received at hearings will be scanned into the Axia database.
   c. Review and store recordings
      i. Support staff checks quality of recordings.
      ii. Best recording will be retained on server. A backup CD will be also be made of recordings.

30. Advertisement for first final VAB meeting to be published in the St. Petersburg Times at least 15 days prior to the day of the meeting.
   a. Update advertisement.
b. Email approved ad and instructional information to the Times.
c. Original Affidavit of Publication with attached ad is retained for our records.

31. Value Hearings Begin
See #29 recording meeting and handling meeting materials.

32. Email first final VAB meeting agenda packets at least 10 days before the meeting date. (Follow packet distribution information as indicated in #14 [omit 14f] and 15a.).

33. First final VAB meeting - First certification of the tax roll.
a. This is the meeting at which the organizational meeting minutes and first certification of the tax roll are approved.
b. Ad prepared by Property Appraiser regarding certification of tax roll received in Board Records.
c. Ad emailed to St. Petersburg Times with instructions.
d. Affidavit of Publication and original ad retained in file.
e. Certificates of Value Adjustment Board prepared with estimated figures supplied by the Property Appraiser for real and tangible properties.
f. Certificates are signed by VAB Chair and originals are forwarded to Property Appraiser’s Office; copies are sent to Department of Revenue (see distribution in #40b[iv])

34. Property tax bills mailed.

35. All Special Magistrate recommendations are to be returned to Board Records in a timely manner.
a. If a Special Magistrate has concluded that the Property appraiser did not establish a presumption of correctness or that the presumption of correctness has been overcome, the Special Magistrate may either reschedule the hearing or remand the petition to the Property Appraiser’s Office. If the Special Magistrate remands the petition, use the following procedures:
i. Special Magistrate must produce written findings of fact and conclusions of law on the DOR form DR-485 with directions to the Property Appraiser.
ii. Copies of the written remand decision are forwarded to the petitioner and the Property Appraiser’s Office.
iii. The Property Appraiser must follow the Special Magistrate’s directions and produce a written remand review.
iv. Copies of the remand review are sent to the petitioner and the Special Magistrate.
v. If notification is received from the petitioner within 25 days of mailing the remand review that the remand review is unacceptable, a continuation hearing is scheduled before the same Special Magistrate originally heard the petition to consider any additional relevant and credible evidence. Notice of the continuation hearing must be received by the petitioner at least 25 days in advance of the hearing date. Following the continuation hearing, the Special Magistrate will prepare a recommendation.
vi. If the petitioner does not request or waives the continuation hearing, the Special Magistrate will prepare a recommendation.
b. Each recommendation, including attachments, is to be reviewed for accuracy and completeness.
c. Any omissions or inconsistencies are to be brought to the attention of the Special Magistrate immediately for attention.
d. Any unresolved issues are to be brought to the attention of the Manager immediately.
e. Following review and approval a copy of the recommendation is mailed to the petitioner.

36. Invoices
   a. During the time of hearings, invoices will be received from Special Magistrates and the temporary service.
   b. The invoices are checked for accuracy.
   c. Invoices for Special Magistrates are approved for payment to account number 0101/5499000/1104000, signed by Manager, dated, forwarded to Budget Manager, Office of Management and Budget, with instructions to then forward to Accounting Manager, Finance.
   d. Invoices for temporary employees are approved for payment to account number 0101/5340000/1104000, signed by Manager, dated, forwarded to Budget Manager, Office of Management and Budget, with instructions to then forward to Accounting Manager, Finance.
   e. Retain copies of all invoices.

37. **Note:** Petitions are withdrawn using the DOR-approved withdrawal form. Petitioners who have been granted a rescheduled hearing will be sent a new hearing notice within 25 days of the hearing date in compliance with DOR rules.

38. Advertisement for final VAB meeting to be published at least 15 days before the day of the meeting.

39. Email agenda packets at least ten days before the final VAB meeting date.

40. Final VAB meeting – Second certification of the tax roll.
   a. Prior to the meeting, the Property Appraiser provides Board Records with the final numbers for the Certification of Value Adjustment Board Tax Roll forms for real and tangible property.
   b. Complete certification forms if tax figures received before the meeting.
      i. Type in figures provided to the Real Property form.
      ii. Type in figures provided to the Tangible Property form.
      iii. VAB signs
      iv. Letter and copies of completed forms mailed to Department of Revenue; copy of letter and original forms forwarded to Property Appraiser; copies to file.
   c. If figures are not received prior to the meeting, all VAB members except the Chair will sign the blank forms.
   d. When figures are received, they are typed onto forms, reviewed and signed by Chair and distributed.

41. Final VAB decision forms must be sent to petitioners within 20 days of final VAB meeting.

42. Advertise Notice of Certification of the Tax Roll.

43. Advertise Tax Impact of Value Adjustment Board
   a. Axia generates the Tax Impact Notice.
   b. Verify figures with the Property Appraiser.
   c. Ad is reviewed for accuracy and emailed to St. Petersburg Times.
   d. Two Affidavits of Publication must be requested.
   e. One Affidavit of Publication delivered to Office of Management and Budget for forwarding to Department of Revenue.
   f. Second Affidavit of Publication and original ad retained in file.
44. Forward final VAB expenses to Accounting Manager, Finance.
   a. Compile staff hours; invoices for VAB counsel, Special Magistrate trainer, Special
      Magistrate hours, temporary employee services; mailing costs; telephone call expenses;
      advertising; supplies and equipment
   b. Tally all expenses and send to Accounting Manager, Finance.
   c. Finance sends bill for two-fifths of the total cost of VAB to Pinellas County School
      Board for reimbursement to the County. Copy provided for filing.

45. Verify completeness of all petition folders and recordings.
   a. Do final check to ensure all petitions are properly accounted for.
      i. Verify that original documents are properly scanned into Axia.

46. Request that VAB material be picked up by Clerk’s BCC Records Management.
   a. Input contents of each box for offsite storage into Records Management system.
      i. A separate inventory list for each box shall be prepared and placed on top of the
         material inside each appropriate box.
   b. Enter number of boxes and storage information in Records Management database to
      initiate storage process.

47. Meet with staff to discuss opportunities for improving next year’s VAB process.

Attachments: Chapter 194, Florida Statutes
             Chapter 196, Florida Statutes
             Florida Administrative Code, Rules 12D-9 and 12D-16.002
Agenda Item No. 10

Authorization to Hire Temporary Help

Up to four temporary employees will be needed to assist in the Value Adjustment Board process and to record the tax appeal hearings during the months of October, November and December.
Future Meeting

The First Certification of the Tax Rolls will be approved at the next meeting of the Value Adjustment Board which has been tentatively scheduled for October 7, 2014 at 8:30 a.m. The Final Certification of the Tax Rolls will be approved at the Final Value Adjustment Board meeting will be scheduled after all hearings have been completed.
Agenda Item No. 12

**Results and Response to 2011 VAB Audit**

Attached is a copy of the findings for the 2011 VAB audit conducted by the Florida Auditor General’s office and the response for corrective actions by Pinellas County.
April 25, 2014

Auditor General
Local Government Audits/Section 341
111 West Madison Street
Tallahassee, FL. 32399-1450

RE: Response to 2011 VAB Audit Findings

To Whom It May Concern:

Based on 1) the findings enumerated in your performance audit of county Value Adjustment Boards (VABs) and the Department of Revenue (DOR)’s oversight thereof and 2) an exit teleconference held with the Auditor General’s Office on March 14, 2014, below are the required responses to Findings 7, 8, 11 and 12 and additional comments to Findings 1 and 3.

Finding No. 7: VAB organizational meetings were not always held in accordance with the requirements prescribed by DOR rule.

“Lee, Pinellas, and Seminole County VABs did not have a general discussion on Florida’s property tax system, taxpayer’s rights, or opportunities to participate in the property tax system at the organizational meeting.”

AG Recommendation: The VABs should ensure that organizational meetings are conducted in accordance with applicable DOR rules, that all requirements are adequately satisfied, and that the meeting minutes reflect all discussions.

Proposed/Actual Corrective Actions
During the 2013 Property Tax season (and prior to the inception of this 2011 VAB Audit), Pinellas County had already enhanced its VAB Organizational Meeting to include a handout and general discussion on Florida’s property tax system, taxpayer’s rights, and opportunities to participate in the property tax system. The discussion was recorded in the meeting’s minutes.
Finding No. 8: Prescribed procedures for commencing VAB hearings were not always followed by the VABs, contrary to DOR rules.

➢ "Three VABs did not provide an overview of the rules of procedure for 7 petitions (Broward-2, Pinellas-1, and Suwannee-4 Counties)."
➢ "Four VABs did not ask the parties if they had any questions regarding the verbal or written overview of the procedures for the hearing for 8 petitions (Broward-1, Gilchrist-2, Pinellas-1, and Suwannee-4 Counties)."

AG Recommendation: The VABs should ensure that all hearings are conducted in accordance with DOR Rule 12D-9.024, FAC.

Proposed/Actual Corrective Actions
Pinellas Special Magistrates are provided written opening remarks procedures/statements to be made and/or handed out prior to each hearing which include an overview of the rules of procedures to be used and to ask the parties if they have any questions regarding the verbal or written overview of the procedures. Special Magistrates are informed of this requirement during the VAB Orientation Meeting and will be reminded prior to each VAB hearing to ensure they follow these procedures.

Finding No. 11: Public notice of VAB organizational meetings and hearings were not always in accordance with DOR rules.

➢ "Our review of the organizational meeting notices for the 15 VABs included in our review disclosed that 7 VABs (Broward, Leon, Monroe, Pasco, Pinellas, Seminole, and Washington Counties) did not include in the notices the required disclosure relating to a verbatim record of the proceedings for an appeal. Although the disclosure information was posted elsewhere for Leon and Pinellas County VABs, it was not included in the organizational meeting notice as required by DOR rules."

AG Recommendation: The VABs should ensure that the public is properly noticed of its organizational meetings and hearings, and that the notices include all information prescribed by DOR rules.

Proposed/Actual Corrective Actions
Pinellas will include in its future organizational meeting notice the required disclosure relating to a verbatim record of the proceedings for an appeal.

Irrespective, we are in disagreement with the VAB Organizational meeting notice requirement to disclose the availability of a verbatim record of the proceedings for an appeal. At this point in the VAB process, there have been no hearings and therefore there is nothing to appeal. We request DOR to address this with their Counsel for clarification and possible amendment to the DOR rules.
Finding No. 12: VABs did not always allocate expenses between the board of county commissioners and the school board, contrary to law.

- "6 VABs (Gilchrist, Martin, Monroe, Pinellas, Seminole, and Washington Counties) did not reduce the VAB expenses billed to the boards of county commissioners and school boards by the amount of filing fees collected."

AG Recommendation: The VABs should ensure that amounts billed to boards of county commissioners and school boards are reduced by the amount of petition filing fees collected. Also, each of the 6 VABS cited in the finding should refund to its respective board of county commissioners and school boards any excess VAB expenses charged as a result of not defraying such expenses with petition filing fees.

Proposed/Actual Corrective Actions
The School Board will be charged forty (40) % of the net VAB expenditures (total VAB expenditures less VAB petition filing fee revenue). Concurrently, Pinellas County will refund to the School Board excess net VAB expenditures charged to the School Board since, and including, the 2011 VAB audit period.

Finding No. 1: Independence in the appeal process at the local level may have been compromised due to local officials involved in the process who may not have been impartial and whose operations are funded with the same property tax revenue at stake in the appeal process.

AG Recommendation: The Legislature should consider requiring that rules of conduct or ethical codes, with appropriate sanctions, be established for VAB members and staff, VAB clerks, VAB attorneys, and special magistrates. In addition, the Legislature could consider the creation of an appeal process at the regional or State level, or requiring that the VAB be composed of individuals that are not county government or school board officials. In doing so, the Legislature should consider the other recommendations in this report and the extent to which those recommendations are adopted by the Legislature, the DOR, and the VABs.

Proposed Corrective Action
Equity in the VAB process has been paramount to the members of the Pinellas County VAB. As displayed on Table 1, we had the second highest percentage of petitions granted. Irrespective, we would strongly support having a set of Rules of Conduct. Further, to promote consistency, we would support having these Rules of Conduct established by the DOR. As to the Board’s structure, the present participation by two (2) County officials, a school official and two (2) non-government taxpayers, it is a fair representation of the stakeholders.
Auditor General
April 25, 2014

Finding No. 3: Special Magistrates’ Dual Office Holding Prohibition.

➢ “Our review of the 12 VABs included in our review that appointed special magistrates disclosed that 37 special magistrates in 11 VABs (all except Leon County VAB) served in multiple counties for the 2011 tax year, contrary to the constitutional dual office holding prohibition. We noted that 24 special magistrates served on 2 VABs, 9 special magistrates served on 3 VABs, and 4 special magistrates served on 4 VABs. In response to our inquiries, the VABs generally indicated that they do not believe the dual office holding prohibition applies to special magistrates. One VAB referred to an opinion issued to a VAB by DOR’s Chief Assistant General Counsel that a special magistrate in one county would not violate the dual office holding provision by serving another county VAB in the same capacity.”

AG Recommendation: The Legislature should consider revising Section 194.035, Florida Statutes, to clarify whether special magistrates may serve on multiple VABs.

Proposed Corrective Action
Pinellas County agrees with the recommendation to seek legislative clarification.

We disagree that there is a violation of the Dual Office Holding Prohibition and would suggest Special Magistrates hold a single office serving multiple counties.

Thank you, in advance, for your attention to this correspondence. If you have any questions, please feel free to contact me at 727-464-3360.

Regards,

Norm Roche
Chair, Value Adjustment Board

c: Value Adjustment Board Members
    The Honorable Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Attached is a financial summary of selected Value Adjustment Board activity and petition statistics for the last three (3) years.
## Financial Information - Last 3 Years

### Fees Collected

<table>
<thead>
<tr>
<th>Year</th>
<th>Fees Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>$25,115.00</td>
</tr>
<tr>
<td>2012</td>
<td>$16,945.00</td>
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<tr>
<td>2013</td>
<td>$21,905.53</td>
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### Expenditures

<table>
<thead>
<tr>
<th>Category</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Magistrates</td>
<td>$103,562.13</td>
<td>$78,652.79</td>
<td>$88,240.47</td>
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<tr>
<td>Counsel to VAB</td>
<td>$5,247.60</td>
<td>$4,799.45</td>
<td>$5814.45</td>
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<td>Temp Staff</td>
<td>$4949.68</td>
<td>$4518.08</td>
<td>$3334.50</td>
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<tr>
<td>Personnel/Benefits</td>
<td>$19,774.91</td>
<td>$15,884.11</td>
<td>$16,700.62</td>
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<td>Postage</td>
<td>$470.96</td>
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<td>Advertising</td>
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<td>Photo Copies/Supplies/Software License</td>
<td>$15,658.04</td>
<td>$16,135.78</td>
<td>$16,251.20</td>
</tr>
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</table>

| Total Expenditures                    | $153,222.54   | $123,036.74   | $134,350.27   |
| Less Fees Collected                   | *-$25,115.00  | *-$16,945.00  | *-$21,905.53  |
| **Net Cost**                           | **$128,107.54** | **$106,091.74** | **$112,444.74** |

### Cost Allocation

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<th>Category</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tr>
<td>Board of County Commissioners (60%)</td>
<td>$76,864.52</td>
<td>$63,655.04</td>
<td>$67,466.84</td>
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<tr>
<td>School Board (40%)</td>
<td>$51,243.02</td>
<td>$42,436.70</td>
<td>$44,997.90</td>
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<tr>
<td><strong>Total Cost Allocation</strong></td>
<td><strong>$128,107.54</strong></td>
<td><strong>$106,091.74</strong></td>
<td><strong>$112,444.74</strong></td>
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</table>

* = Fees collected for 2011 and 2012 were previously not included in the allocation. 40% of these fees for 2011 and 2012 of $10,046 and $6,778, respectively, have been retroactively applied against the 2013 invoice to the School Board. The net invoiced billed to the School Board for 2013, after the adjustment for the 2011 and 2012 collected fees are applied, will be $28,153.90.
## YEAR OVER YEAR PETITION COMPARISON REPORT

### YEAR: 2011

<table>
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<tr>
<th>Types of Petitions Received</th>
<th>Number of Petitions Received</th>
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<tr>
<td>Classification</td>
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<tr>
<td>Exemption</td>
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<tr>
<td>Tangible Personal Property</td>
<td>70</td>
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<td>Portability</td>
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<td>Real Property</td>
<td>1259</td>
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<td>Total</td>
<td>1389</td>
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Total number of Withdrawn petitions 948=68.25%

### YEAR: 2012

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<td>Tangible Personal Property</td>
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<td>Portability</td>
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<td>Real Property</td>
<td>1042</td>
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<td>Total</td>
<td>1130</td>
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Total number of Withdrawn petitions: 571=50.5%

### YEAR: 2013

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<td>Exemption</td>
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<tr>
<td>Tangible Personal Property</td>
<td>124</td>
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<tr>
<td>Portability</td>
<td>0</td>
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<tr>
<td>Real Property</td>
<td>1157</td>
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<tr>
<td>Total</td>
<td>1421</td>
</tr>
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Total number of Withdrawn petitions: 832=58.2%