

To: Property Appraisers, Value Adjustment Board Clerks and Interested Parties
From: James McAdams
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**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Value Adjustment Board Hearing Wait Time Limit; Value Adjustment Board
Notification of Value Adjustment Board's Decision**

The 2012 Legislature enacted Chapter 2012-193, Laws of Florida, (HB 7097) effective April 27, 2012. Section 2 revises the taxpayer rights to conform with the amendments in Section 11 that change the statutory requirements for scheduling value adjustment board hearings. Section 12 removes the clerk's duty to notify the Department of every decision of the board and requires the clerk to provide a copy of the decision to the Department upon its request.

Section 2. Paragraph (d) of subsection (2) of section 192.0105, Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

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:

(2) THE RIGHT TO DUE PROCESS.—

(d) The right to prior notice of the value adjustment board's hearing date, ~~and the right to the hearing at the within 4 hours of 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)).

Section 11. Subsection (2) of section 194.032, Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

194.032 Hearing purposes; timetable.—

(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 ~~no less than~~ 25 calendar days before ~~prior to~~ the day of the such 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 this notification, the petitioner may shall have the right to reschedule the hearing a single time by submitting to the clerk of the governing body of the county a written request to reschedule, at least no less than 5 calendar days before the day of the originally scheduled hearing.

~~(b) A copy of the property record card containing relevant information used in computing the taxpayer's current assessment shall be included with such notice, if said card was requested by the taxpayer. Such request shall be made by checking an appropriate box on the petition form. No petitioner may not shall be required to wait for more than a reasonable time, not to exceed 2 4-hours, after from the scheduled time for the hearing to commence; and, If the hearing is not commenced within his or her petition is not heard in that time, the petitioner may inform, at his or her option, report to the chairperson of the meeting that he or she intends to leave; and, If the petitioner leaves he or she is not heard immediately, the clerk shall reschedule the hearing, and the rescheduling is not considered to be a request to reschedule as provided in paragraph (a) petitioner's administrative remedies will be deemed to be exhausted, and he or she may seek further relief as he or she deems appropriate.~~

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

Section 12. Subsection (2) of section 194.034, Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

194.034 Hearing procedures; rules.—

(2) In each case, except if the when a complaint is withdrawn by the petitioner or if the complaint, is acknowledged as correct by the property appraiser, ~~or is denied pursuant to s. 194.014(1)(c)~~, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after ~~of~~ the last day the board is in session under s. 194.032. The decision of the board must ~~shall~~ contain findings of fact and conclusions of law and must ~~shall~~ include reasons for upholding or overturning the determination of the property appraiser. If ~~When~~ 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 ~~the decisions~~, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer and, the property appraiser, ~~and the department~~ 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.

The full text of the changes can be accessed at: http://laws.flrules.org/files/Ch_2012-193.pdf.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.