

CHAPTER 2011-181

Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 281

An act relating to value adjustment boards; creating s. 194.014, F.S.; requiring a petitioner challenging the assessed value of property before the value adjustment board to pay a specified percentage of the taxes by a certain date; requiring a petitioner challenging the denial of a classification or exemption, or the assessment on specified grounds, before the value adjustment board to pay the amount of tax which the taxpayer admits in good faith to be owing by a certain date; providing for a penalty if the good faith payment is grossly disproportionate to the amount of tax found to be due and the taxpayer's admission was not made in good faith; requiring the board to deny the petition in writing by a certain date if the required amount of taxes is not timely paid; requiring the payment of interest on certain unpaid taxes; requiring the payment of interest on certain overpayments of taxes; providing that s. 194.014, F.S., does not apply to petitions for ad valorem tax deferrals pursuant to ch. 197, F.S.; amending s. 194.034, F.S.; conforming a provision to changes made by this act; amending s. 197.162, F.S.; providing for a discount for ad valorem taxes paid within 30 days after the mailing of a corrected tax notice resulting from the action of a value adjustment board when the corrected tax notice is issued before the taxes become delinquent; providing applicability; providing an effective date.

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

Section 1. Section 194.014, Florida Statutes, is created to read:

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.

Section 2. Subsection (2) of section 194.034, Florida Statutes, is amended to read:

194.034 Hearing procedures; rules.—

(2) In each case, except when a complaint is withdrawn by the petitioner, or 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 of the last day the board is in session under s. 194.032. The decision of the board shall contain findings of fact and conclusions of law and shall include reasons for upholding or overturning the determination of the property appraiser. When a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of the decisions, 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.

Section 3. Section 197.162, Florida Statutes, is amended to read:

197.162 Discounts; amount and time.—On all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for early payment thereof shall be at the rate of 4 percent in the month of November or at any time within 30 days after the mailing of the original tax notice; 3 percent in the month of December; 2 percent in the following month of

January; 1 percent in the following month of February; and zero percent in the following month of March or within 30 days prior to the date of delinquency if the date of delinquency is after April 1. When a taxpayer makes a request to have the original tax notice corrected, the discount rate for early payment applicable at the time the request for correction is made shall apply for 30 days after the mailing of the corrected tax notice. A discount shall apply at the rate of 4 percent for 30 days after the mailing of a tax notice resulting from the action of a value adjustment board when a corrected tax notice is issued before the taxes become delinquent pursuant to s. 197.333. Thereafter, the regular discount periods shall apply. For the purposes of this section, when a discount period ends on a Saturday, Sunday, or legal holiday, the discount period shall be extended to the next working day, if payment is delivered to a designated collection office of the tax collector.

Section 4. This act shall take effect July 1, 2011, and shall apply to petitions filed with value adjustment boards on or after July 1, 2011.

Approved by the Governor June 21, 2011.

Filed in Office Secretary of State June 21, 2011.