



Committee on State Affairs

Wednesday, March 14, 2007

1:00 PM – 4:00PM

Morris Hall

Revised

Action Packet With Amendments

**Marco Rubio
Speaker**

**Frank Attkisson
Chairman**

COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Frank Attkisson (Chair)	X		
Dorothy Bendross-Mindingall	X		
Mike Davis	X		
Hugh Gibson	X		
Ed Hooper	X		
Robert Schenck	X		
Kelly Skidmore	X		
Geraldine Thompson	X		
Totals:	8	0	0

Committee meeting was reported out: Wednesday, March 14, 2007 3:11:44PM

COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

HB 73 : Labor Organizations

Favorable With Amendments

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Dorothy Bendross-Mindingall				X	
Mike Davis			X		
Hugh Gibson	X				
Ed Hooper	X				
Robert Schenck	X				
Kelly Skidmore	X				
Geraldine Thompson	X				
Frank Attkisson (Chair)	X				
	Total Yeas: 6	Total Nays: 0			

Committee meeting was reported out: Wednesday, March 14, 2007 3:11:44PM

COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

HB 209 : Indian Gaming Activities

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Dorothy Bendross-Mindingall				X	
Mike Davis			X		
Hugh Gibson	X				
Ed Hooper	X				
Robert Schenck	X				
Kelly Skidmore	X				
Geraldine Thompson	X				
Frank Attkisson (Chair)	X				
Total Yeas: 6		Total Nays: 0			

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COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

HB 261 : Factors Used in Deriving Just Valuation

Favorable With Amendments

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Dorothy Bendross-Mindingall	X				
Mike Davis	X				
Hugh Gibson	X				
Ed Hooper	X				
Robert Schenck	X				
Kelly Skidmore	X				
Geraldine Thompson		X			
Frank Attkisson (Chair)	X				
Total Yeas: 7		Total Nays: 1			

Appearances:

Factors Used in Deriving Just Valuation

Tony Price, Public Policy Representative (Lobbyist) - Proponent

Florida Association of Realtors

200 S. Monroe Street

Tallahassee Florida 32308

Factors Used in Deriving Just Valuation

Larry Levy, General Counsel (State Employee) - Opponent

1828 Riggins Lane

Tallahassee Florida 32308

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COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

HB 389 : Proposed Property Tax Notices

Favorable With Amendments

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Dorothy Bendross-Mindingall				X	
Mike Davis			X		
Hugh Gibson	X				
Ed Hooper	X				
Robert Schenck	X				
Kelly Skidmore	X				
Geraldine Thompson	X				
Frank Attkisson (Chair)	X				
Total Yeas: 6		Total Nays: 0			

Committee meeting was reported out: Wednesday, March 14, 2007 3:11:44PM

COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

Workshop

PCB GEAC 07-22 relating to property tax relief for active duty deployed military personnel

Appearances:

L. E. "Ed" Hoffman (Lobbyist) - Proponent

PCB GEAC 07-22 - relating to property tax relief for active duty deployed military personnel

342 Rosa Court

St. Augustine Florida 32086

Committee meeting was reported out: Wednesday, March 14, 2007 3:11:44PM

COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

Committee meeting was reported out: Wednesday, March 14, 2007 3:11:44PM

COMMITTEE MEETING REPORT

Committee on State Affairs

3/14/2007 1:00:00PM

Location: Morris Hall (17 HOB)

Summary:

Committee on State Affairs

Wednesday March 14, 2007 01:00 pm

HB 73	Favorable With Amendments	Yeas: 6	Nays: 0
HB 209	Favorable	Yeas: 6	Nays: 0
HB 261	Favorable With Amendments	Yeas: 7	Nays: 1
HB 389	Favorable With Amendments	Yeas: 6	Nays: 0

Committee meeting was reported out: Wednesday, March 14, 2007 3:11:44PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. #1

Bill No. 73

COUNCIL/COMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Council/Committee hearing bill: Committee on State Affairs
 2 Representative(s) Allen offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

7 Section 1. This act may be cited as the "Florida Highway
 8 Patrol Sergeant Nicholas Sottile Act."

9 Section 2. Section 447.3075, Florida Statutes, is created
 10 to read:

11 447.3075 Law enforcement bargaining units; separate units
 12 required; establishment.--Notwithstanding any other provision of
 13 law, administrative rule, or administrative agency decision to
 14 the contrary, any state law enforcement agency that has 1,200 or
 15 more officers shall be in a bargaining unit that is separate
 16 from officers in other state law enforcement agencies. If the
 17 application of this section requires that a new state law
 18 enforcement bargaining unit be created, a question concerning
 19 representation is not deemed to have arisen regarding the new
 20 unit or the existing unit.

21 Section 3. This act shall take effect July 1, 2007.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. #1

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

Remove the entire title and insert:

An act relating to labor organizations; providing a short title; creating s. 447.3075, F.S.; requiring that the officers of certain state law enforcement agencies be in a separate bargaining unit; providing an effective date.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. 0261

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Council/Committee hearing bill: Committee on State Affairs
 2 Representatives Attkisson and Lopez-Cantera offered the
 3 following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

7 Section 1. Effective upon becoming a law and applicable to
 8 assessments beginning January 1, 2008, section 193.011, Florida
 9 Statutes, is amended to read:

10 193.011 Factors to consider in deriving just valuation.--

11 (1) In arriving at just valuation as required under s. 4,
 12 Art. VII of the State Constitution, the property appraiser shall
 13 take into consideration the following factors:

14 (a) ~~(1)~~ The present cash value of the property, which is
 15 the amount a willing purchaser would pay a willing seller,
 16 exclusive of reasonable fees and costs of purchase, in cash or
 17 the immediate equivalent thereof in a transaction at arm's
 18 length, which does not require as a condition precedent to the
 19 proposed use of the property:

- 20 1. The granting of a variance from existing zoning;
- 21 2. A change in zoning;
- 22 3. Relief from any existing local ordinance or regulation;

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

23 4. Relief from any judicial limitation; or

24 5. The permitting of the intended use of the property by
25 the state or any state agency, local or regional agency, local
26 or regional government, or taxing authority;

27 ~~(b)(2)~~ The highest and best use to which the property can
28 be expected to be put in the immediate future, which does not
29 require satisfaction of any of the conditions precedent
30 enumerated in paragraphs (a)1. through (a)5., and the present
31 use of the property, taking into consideration any applicable
32 judicial limitation, local or state land use regulation, or
33 historic preservation ordinance, and considering any moratorium
34 imposed by executive order, law, ordinance, regulation,
35 resolution, or proclamation adopted by any governmental body or
36 agency or the Governor when the moratorium or judicial
37 limitation prohibits or restricts the development or improvement
38 of property as otherwise authorized by applicable law. The
39 applicable governmental body or agency or the Governor shall
40 notify the property appraiser in writing of any executive order,
41 ordinance, regulation, resolution, or proclamation it adopts
42 imposing any such limitation, regulation, or moratorium;

43 ~~(c)(3)~~ The location of said property;

44 ~~(d)(4)~~ The quantity or size of said property;

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

47 ~~(f)(6)~~ The condition of said property;

48 ~~(g)(7)~~ The income from said property; and

49 ~~(h)(8)~~ The net proceeds of the sale of the property, as
50 received by the seller, after deduction of all of the usual and
51 reasonable fees and costs of the sale, including the costs and
52 expenses of financing, and allowance for unconventional or
53 atypical terms of financing arrangements. When the net proceeds

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54 of the sale of any property are utilized, directly or
55 indirectly, in the determination of just valuation of realty of
56 the sold parcel or any other parcel under the provisions of this
57 section, the property appraiser, for the purposes of such
58 determination, shall exclude any portion of such net proceeds
59 attributable to payments for household furnishings or other
60 items of personal property.

61 2. Notwithstanding the requirement that property
62 appraisers consider all of the factors enumerated in subsection
63 (1) in arriving at just valuation, property appraisers shall
64 consider only the income from income-producing property in
65 determining the just valuation of such property.

66 Section 2. Subsection (3), subsection (4), and subsection
67 (5) of section 194.011, Florida Statutes, are amended to read:

68 194.011 Assessment notice; objections to assessments.--

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

71 Notwithstanding s. 195.022, a county officer may not refuse to
72 accept a form provided by the department for this purpose if the
73 taxpayer chooses to use it. A petition to the value adjustment
74 board shall describe the property by parcel number and shall be
75 filed as follows:

76 (a) The property appraiser shall have available and shall
77 distribute forms prescribed by the Department of Revenue on
78 which the petition shall be made. Such petition shall be sworn
79 to by the petitioner.

80 (b) The completed petition shall be filed with the clerk
81 of the value adjustment board of the county, who shall
82 acknowledge receipt thereof and promptly furnish a copy thereof
83 to the property appraiser.

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84 (c) The petition shall state the approximate time
85 anticipated by the taxpayer to present and argue his or her
86 petition before the board.

87 (d) The petition may be filed, as to valuation issues, at
88 any time during the taxable year on or before the 25th day
89 following the mailing of notice by the property appraiser as
90 provided in subsection (1). If the actual receipt of the notice
91 is disputed, the burden of proof shall be on the property
92 appraiser to establish receipt by clear and convincing evidence.

93 With respect to an issue involving the denial of an exemption,
94 an agricultural or high-water recharge classification
95 application, an application for classification as historic
96 property used for commercial or certain nonprofit purposes, or a
97 deferral, the petition must be filed at any time during the
98 taxable year on or before the 30th day following the mailing of
99 the notice by the property appraiser under s. 193.461, s.
100 193.503, s. 193.625, or s. 196.193 or notice by the tax
101 collector under s. 197.253.

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

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Amendment No. (for drafter's use only)

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

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

125 (4) (a) At least 15 days before the hearing the petitioner
126 shall provide to the property appraiser a list of evidence to be
127 presented at the hearing, together with copies of all
128 documentation to be considered by the value adjustment board and
129 a summary of evidence to be presented by witnesses. Failure of
130 the petitioner to timely comply with the requirements of this
131 paragraph shall result in the rescheduling of the hearing.

132 (b) At least 15 ~~No later than 7~~ days before the hearing,
133 ~~if the petitioner has provided the information required under~~
134 ~~paragraph (a), and if requested in writing by the petitioner,~~
135 the property appraiser shall provide to the petitioner a list of
136 evidence to be presented at the hearing, together with copies of
137 all documentation to be considered by the value adjustment board
138 and a summary of evidence to be presented by witnesses. The
139 evidence list must contain the property record card if provided
140 by the clerk. Failure of the property appraiser to timely comply
141 with the requirements of this paragraph shall result in a
142 rescheduling of the hearing.

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

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146 (a) Procedures for the exchange of information and
147 evidence by the property appraiser and the petitioner consistent
148 with s. 194.032; and

149 (b) That the value adjustment board hold an organizational
150 meeting for the purpose of making these procedures available to
151 petitioners.

152 Section 3. Section 194.013, Florida Statutes, is amended
153 to read:

154 194.013 Filing fees for petitions; disposition; waiver.--

155 (1) If so required by resolution of the value adjustment
156 board, a petition filed pursuant to s. 194.011 shall be
157 accompanied by a filing fee to be paid to the clerk of the value
158 adjustment board in an amount determined by the board not to
159 exceed \$15 for each separate parcel of property, real or
160 personal, covered by the petition and subject to appeal.

161 However, no such filing fee may be required with respect to an
162 appeal from the disapproval of homestead exemption under s.
163 196.151 or from the denial of tax deferral under s. 197.253.

164 Only a single filing fee shall be charged under this section as
165 to any particular parcel of property despite the existence of
166 multiple issues and hearings pertaining to such parcel. For
167 joint petitions filed pursuant to s. 194.011(3)(e) or (f), a
168 single filing fee shall be charged. Such fee shall be calculated
169 as the cost of the special magistrate for the time involved in
170 hearing the joint petition and shall not exceed \$5 per parcel.
171 Said fee is to be proportionately paid by affected parcel
172 owners.

173 (2) The value adjustment board shall waive the filing fee
174 with respect to a petition filed by a taxpayer who is eligible
175 to receive one or more of the exemptions under s. 6(c), (f), or
176 (g), Art. VII of the State Constitution, regardless of whether

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

177 the taxpayer's local government grants the additional local
178 homestead exemptions. The filing fee also shall be waived for a
179 taxpayer who demonstrates at the time of filing, by an
180 appropriate certificate or other documentation issued by the
181 Department of Children and Family Services and submitted with
182 the petition, that the petitioner is then an eligible recipient
183 of temporary assistance under chapter 414.

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

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

192 Section 4. Section 194.015, Florida Statutes, is amended
193 to read:

194 194.015 Value adjustment board.--

195 (1) There is hereby created a value adjustment board for
196 each county, which shall consist of a total of five members.

197 (2) (a) Three members shall be appointed by ~~of~~ the
198 governing body of the county:

199 1. One member must own a homestead property within the
200 county;

201 2. One member must own a business which occupies
202 commercial space located within the county; and

203 3. No appointee may be either a member or an employee of
204 any taxing authority. ~~as elected from the membership of the~~
205 ~~board of said governing body,~~

206 (b) One of these three appointees ~~whom~~ shall be elected
207 chairperson, ~~and~~

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Amendment No. (for drafter's use only)

208 (3) Two members shall be appointed by of the school board:

209 (a) One member must own a business which occupies
210 commercial space located within the school district.

211 (b) One member must be eligible to receive one or more of
212 the exemptions under s. 6(c), (f), or (g), Art. VII of the State
213 Constitution, regardless of whether the taxpayer's local
214 government grants the additional local homestead exemptions.

215 (c) No appointee may be either a member or an employee of
216 any taxing authority. as elected from the membership of the
217 school board. The members of the board may be temporarily
218 replaced by other members of the respective boards on
219 appointment by their respective chairpersons.

220 (4) Any three members shall constitute a quorum of the
221 board, except that each quorum must include at least one member
222 appointed by the of said governing body of the county board and
223 at least one member appointed by the of the school board, and no
224 meeting of the board shall take place unless a quorum is
225 present.

226 (5) Members of the board may receive such per diem
227 compensation as is allowed by law for state employees if both
228 bodies elect to allow such compensation.

229 (6) The clerk of the governing body of the county shall be
230 the clerk of the value adjustment board.

231 (7) (a) The office of the county attorney may be counsel to
232 the board unless the county attorney represents the property
233 appraiser, in which instance the board shall appoint private
234 counsel who has practiced law for over 5 years and who shall
235 receive such compensation as may be established by the board.

236 (b) No meeting of the board shall take place unless
237 counsel to the board is present. However, counsel for the
238 property appraiser shall not be required when the county

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

239 attorney represents only the board at the board hearings, even
240 though the county attorney may represent the property appraiser
241 in other matters or at a different time.

242 (8) Two-fifths of the expenses of the board shall be borne
243 by the district school board and three-fifths by the district
244 county commission.

245 Section 5. Subsection (2) of section 194.032, Florida
246 Statutes, is amended to read:

247 194.032 Hearing purposes; timetable.--

248 (2) The clerk of the governing body of the county shall
249 prepare a schedule of appearances before the board based on
250 petitions timely filed with him or her. The clerk shall notify
251 each petitioner of the scheduled time of his or her appearance
252 no less than 25 calendar days prior to the day of such scheduled
253 appearance. Upon receipt of this notification, the petitioner
254 shall have the right to reschedule the hearing an unlimited
255 number of times for the failure of the property appraiser to
256 comply with the requirements of s. 194.011(4)(b). The petitioner
257 also shall have the right to reschedule a single time by
258 submitting to the clerk of the governing body of the county a
259 written request to reschedule, no less than 5 calendar days
260 before the day of the originally scheduled hearing. Additional
261 rescheduling of the hearing may be granted to the taxpayer upon
262 receipt of an affidavit from a physician which states a medical
263 reason as to why the petitioner needs to reschedule the hearing.
264 A copy of the property record card containing relevant
265 information used in computing the taxpayer's current assessment
266 shall be included with such notice, if said card was requested
267 by the taxpayer. Such request shall be made by checking an
268 appropriate box on the petition form. No petitioner shall be
269 required to wait for more than 24 hours from the scheduled time;

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Amendment No. (for drafter's use only)

270 and, if his or her petition is not heard in that time, the
271 petitioner may, at his or her option, report to the chairperson
272 of the meeting that he or she intends to leave; and, if he or
273 she is not heard immediately, the petitioner's hearing shall be
274 rescheduled for a time reserved exclusively for the petitioner
275 ~~administrative remedies will be deemed to be exhausted, and he~~
276 ~~or she may seek further relief as he or she deems appropriate.~~
277 Failure on three occasions with respect to any single tax year
278 to convene at the scheduled time of meetings of the board shall
279 constitute grounds for removal from office by the Governor for
280 neglect of duties.

281 Section 6. Subsection (2) of section 194.034, Florida
282 Statutes, is amended to read:

283 194.034 Hearing procedures; rules.--

284 (2) In each case, except when a complaint is withdrawn by
285 the petitioner or is acknowledged as correct by the property
286 appraiser, the value adjustment board shall render a written
287 decision. All such decisions shall be issued within 20 calendar
288 days of the last day the board is in session under s. 194.032.
289 The decision of the board shall contain findings of fact and
290 conclusions of law and shall include reasons for upholding or
291 overturning the determination of the property appraiser. If the
292 determination of the property appraiser is overturned, the board
293 shall order the refunding of the filing fee required by s.
294 194.013. When a special magistrate has been appointed, the
295 recommendations of the special magistrate shall be considered by
296 the board. The clerk, upon issuance of the decisions, shall, on
297 a form provided by the Department of Revenue, notify by first-
298 class mail each taxpayer, the property appraiser, and the
299 department of the decision of the board.

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Amendment No. (for drafter's use only)

300 Section 7. Section 194.192, Florida Statutes, is amended
301 to read:

302 194.192 Costs; interest on unpaid taxes; penalty and
303 attorney fees.--

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

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

317 (3) If the court finds that the amount owed by the
318 taxpayer is less than the amount of tax paid, it shall enter
319 judgment against the appraiser at the rate of 12 percent per
320 year from the date of payment. If the final assessment
321 established by the court is lower than the value assessed by the
322 property appraiser by more than 10 percent the court also shall
323 assess and award reasonable attorney fees to the taxpayer.

324 Section 8. Section 194.301, Florida Statutes, is amended
325 to read:

326 194.301 Presumption of correctness.--In any administrative
327 ~~or judicial~~ action in which a taxpayer challenges an ad valorem
328 tax assessment of value, the property appraiser shall have the
329 burden of providing by clear and convincing evidence that the
330 assessment is correct. In any judicial action the burden of

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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331 ~~proof shall be upon the party initiating the action. appraiser's~~
332 ~~assessment shall be presumed correct. This presumption of~~
333 ~~correctness is lost if the taxpayer shows by a preponderance of~~
334 ~~the evidence that either the property appraiser has failed to~~
335 ~~consider properly the criteria in s. 193.011 or if the property~~
336 ~~appraiser's assessment is arbitrarily based on appraisal~~
337 ~~practices which are different from the appraisal practices~~
338 ~~generally applied by the property appraiser to comparable~~
339 ~~property within the same class and within the same county. If~~
340 ~~the presumption of correctness is lost, the taxpayer shall have~~
341 ~~the burden of proving by a preponderance of the evidence that~~
342 ~~the appraiser's assessment is in excess of just value. If the~~
343 ~~presumption of correctness is retained, the taxpayer shall have~~
344 ~~the burden of proving by clear and convincing evidence that the~~
345 ~~appraiser's assessment is in excess of just value. In no case~~
346 ~~shall the taxpayer have the burden of proving that the property~~
347 ~~appraiser's assessment is not supported by any reasonable~~
348 ~~hypothesis of a legal assessment. If the property appraiser's~~
349 ~~assessment is determined to be erroneous, the Value Adjustment~~
350 ~~Board or the court can establish the assessment if there exists~~
351 ~~competent, substantial evidence in the record, which~~
352 ~~cumulatively meets the requirements of s. 193.011. If the record~~
353 ~~lacks competent, substantial evidence meeting the just value~~
354 ~~criteria of s. 193.011, the matter shall be remanded to the~~
355 ~~property appraiser with appropriate directions from the Value~~
356 ~~Adjustment Board or the court.~~

357 Section 9. This act shall take effect upon becoming a law
358 and shall apply to assessments beginning January 1, 2008.

360 ===== T I T L E A M E N D M E N T =====

361 Remove the entire title and insert:

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

362 An act relating to an assessment and review of ad valorem
363 taxation; amending s. 193.011, F.S.; providing conditions
364 precedent; requiring property appraisers to use only the income
365 factor in arriving at just value of income-producing properties;
366 providing application; amending s. 194.011, F.S.; placing the
367 burden of proof on the property appraiser if receipt of the
368 assessment notice is disputed; revising the deadline that a
369 property appraiser must meet when providing the petitioner a
370 list of evidence to be presented at the hearing; removing the
371 requirement that the petitioner request in writing the evidence;
372 amending s. 194.013, F.S.; requiring the value adjustment board
373 to waive the petition filing fee for taxpayers eligible for
374 certain exemptions under the Florida Constitution; amending s.
375 194.015, F.S.; revising the membership of the value adjustment
376 board, appointment criteria, and the quorum requirements;
377 reorganizing the section; amending s. 194.032, F.S.; allowing a
378 petitioner to reschedule a hearing before the value adjustment
379 board under certain conditions; amending s. 194.034, F.S.;
380 providing for refunding of the filing fee if the determination
381 of a property appraiser is overturned; amending s. 194.192,
382 F.S.; providing for payment of attorney fees; amending s.
383 194.301, F.S.; placing the burden of proof upon the property
384 appraiser; providing an effective date.



Council/Committee/Subcommittee on

State Affairs

Date 3/14/2007

Action adopted

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

(may be used in Council/Committee/Subcommittee, but **not** on House Floor)

Amendment No. _____

Bill No. 261

(For filing with the Clerk, Council, Committee and Member Amendments must be prepared by House Bill Drafting Services (Rule 12.1))

Representative(s)/The Council/Committee/Subcommittee on _____

offered the following amendment: to the strike-all amendment

Amendment

on page 12, line(s) 357-358,

Section 9. This act shall take effect upon becoming a law.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. 0389

COUNCIL/COMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Council/Committee hearing bill: Committee on State Affairs
2 Representative(s) Richter offered the following:

3
4 **Amendment**

5 Remove line 67 and insert:

6 parcel did not exist in the previous year, the third column

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