

1                                   A bill to be entitled  
2       An act relating to ad valorem tax assessments; amending s.  
3       194.011, F.S.; providing that participation in an informal  
4       conference is not a prerequisite to administrative or  
5       judicial review of property assessments; requiring that a  
6       petition before the value adjustment board challenging an  
7       ad valorem assessment contain certain information relating  
8       to the property and the petitioner; prohibiting the value  
9       adjustment board from extending certain deadlines under  
10      certain circumstances; requiring that persons representing  
11      property owners before the value adjustment board be  
12      licensed brokers, appraisers or attorneys; amending s.  
13      194.013, F.S.; revising certain parcel petition filing  
14      fees; amending s. 194.015, F.S.; providing an exception to  
15      a prohibition against board meetings without counsel being  
16      present; amending s. 194.032, F.S.; authorizing  
17      rescheduling of board hearings; providing an exception;  
18      deleting certain procedural requirements relating to  
19      petitioners being heard by the board; amending s. 194.034,  
20      F.S.; revising requirements for a written decision;  
21      amending s. 194.035, F.S.; authorizing the Department of  
22      Revenue to provide certain special magistrate training  
23      online; amending s. 194.037, F.S.; revising requirements  
24      for disclosure of tax impact notice forms; providing  
25      additional notice requirements for clerks; requiring the  
26      department to compile a report on the information received  
27      from the clerks and post it on its website; amending s.  
28      195.096, F.S.; requiring the department to include

29 | proceedings of value adjustment boards in certain in-depth  
 30 | reviews; amending s. 192.0105, F.S.; conforming  
 31 | references; authorizing the Department of Revenue to adopt  
 32 | emergency rules; providing an effective date.

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

36 | Section 1. Subsections (2) and (3) of section 194.011,  
 37 | Florida Statutes, are amended to read:

38 | 194.011 Assessment notice; objections to assessments.—

39 | (2) Any taxpayer who objects to the assessment placed on  
 40 | any property taxable to him or her, including the assessment of  
 41 | homestead property at less than just value under s. 193.155(8),  
 42 | may request the property appraiser to informally confer with the  
 43 | taxpayer. Upon receiving the request, the property appraiser, or  
 44 | a member of his or her staff, shall confer with the taxpayer  
 45 | regarding the correctness of the assessment. At this informal  
 46 | conference, the taxpayer shall present those facts considered by  
 47 | the taxpayer to be supportive of the taxpayer's claim for a  
 48 | change in the assessment of the property appraiser. The property  
 49 | appraiser or his or her representative at this conference shall  
 50 | present those facts considered by the property appraiser to be  
 51 | supportive of the correctness of the assessment. However,  
 52 | participation in an informal conference is not ~~nothing herein~~  
 53 | ~~shall be construed to be~~ a prerequisite to administrative or  
 54 | judicial review of property assessments.

55 | (3) A petition to the value adjustment board must be in  
 56 | substantially the form prescribed by the department.

57 Notwithstanding s. 195.022, a county officer may not refuse to  
 58 accept a form provided by the department for this purpose if the  
 59 taxpayer chooses to use it. ~~A petition to the value adjustment~~  
 60 ~~board shall describe the property by parcel number and shall be~~  
 61 ~~filed as follows:~~

62 (a) The property appraiser shall have available and shall  
 63 distribute forms prescribed by the Department of Revenue on  
 64 which the petition shall be made. ~~Such petition shall be sworn~~  
 65 ~~to by the petitioner.~~

66 (b) The completed petition shall be filed with the clerk  
 67 of the value adjustment board of the county. The clerk, ~~who~~  
 68 shall acknowledge receipt of the petition ~~thereof~~ and promptly  
 69 furnish a copy of the petition ~~thereof~~ to the property  
 70 appraiser.

71 (c) The completed petition shall:

72 1. Identify the property by parcel number;

73 2. Contain the estimate of the market value of the  
 74 property on January 1 of the current year, if the petition is  
 75 challenging the valuation of the property;

76 3. State the approximate time anticipated by the taxpayer  
 77 to present and argue his or her petition before the board;

78 4. Contain a declaration that the petitioner is the owner  
 79 of the property or a person having the written consent of the  
 80 owner to represent the owner; and

81 5. Be sworn to by the petitioner.

82 (d) The petition may be filed, as to valuation issues, at  
 83 any time during the taxable year on or before the 25th day  
 84 following the mailing of notice by the property appraiser as

PCS for HB 1387

ORIGINAL

2010

85 provided in subsection (1). With respect to an issue involving  
86 the denial of an exemption, an agricultural or high-water  
87 recharge classification application, an application for  
88 classification as historic property used for commercial or  
89 certain nonprofit purposes, or a deferral, the petition must be  
90 filed at any time during the taxable year on or before the 30th  
91 day following the mailing of the notice by the property  
92 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
93 196.193 or notice by the tax collector under s. 197.253. If the  
94 value adjustment board accepts late-filed petitions, the board  
95 may not extend the deadlines in s. 194.171(2).

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

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

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

119 (h) If the person filing a petition or representing the  
 120 property owner before the value adjustment board receives  
 121 compensation, the person must be licensed as a broker or  
 122 appraiser under chapter 475 or be a member of the Florida Bar in  
 123 good standing.

124 Section 2. Subsection (1) of section 194.013, Florida  
 125 Statutes, is amended to read:

126 194.013 Filing fees for petitions; disposition; waiver.—

127 (1) If so required by resolution of the value adjustment  
 128 board, a petition filed pursuant to s. 194.011 shall be  
 129 accompanied by a filing fee to be paid to the clerk of the value  
 130 adjustment board in an amount determined by the board not to  
 131 exceed \$15 for each separate parcel of property, real or  
 132 personal, covered by the petition and subject to appeal.  
 133 However, no such filing fee may be required with respect to an  
 134 appeal from the disapproval of homestead exemption under s.  
 135 196.151 or from the denial of tax deferral under s. 197.253.  
 136 Only a single filing fee shall be charged under this section as  
 137 to any particular parcel of property despite the existence of  
 138 multiple issues and hearings pertaining to such parcel. For  
 139 joint petitions filed pursuant to s. 194.011(3)(e) or (f), a  
 140 single filing fee shall be charged. Such fee shall be \$15 for

141 ~~the first parcel and calculated as the cost of the special~~  
 142 ~~magistrate for the time involved in hearing the joint petition~~  
 143 ~~and shall not exceed \$5 for each additional per parcel. Said fee~~  
 144 ~~is to be proportionately paid by affected parcel owners.~~

145 Section 3. Section 194.015, Florida Statutes, is amended  
 146 to read:

147 194.015 Value adjustment board.—There is hereby created a  
 148 value adjustment board for each county, which shall consist of  
 149 two members of the governing body of the county as elected from  
 150 the membership of the board of said governing body, one of whom  
 151 shall be elected chairperson, and one member of the school board  
 152 as elected from the membership of the school board, and two  
 153 citizen members, one of whom shall be appointed by the governing  
 154 body of the county and must own homestead property within the  
 155 county and one of whom must be appointed by the school board and  
 156 must own a business occupying commercial space located within  
 157 the school district. A citizen member may not be a member or an  
 158 employee of any taxing authority, and may not be a person who  
 159 represents property owners in any administrative or judicial  
 160 review of property taxes. The members of the board may be  
 161 temporarily replaced by other members of the respective boards  
 162 on appointment by their respective chairpersons. Any three  
 163 members shall constitute a quorum of the board, except that each  
 164 quorum must include at least one member of said governing board,  
 165 at least one member of the school board, and at least one  
 166 citizen member and no meeting of the board shall take place  
 167 unless a quorum is present. Members of the board may receive  
 168 such per diem compensation as is allowed by law for state

169 employees if both bodies elect to allow such compensation. The  
 170 clerk of the governing body of the county shall be the clerk of  
 171 the value adjustment board. The board shall appoint private  
 172 counsel who has practiced law for over 5 years and who shall  
 173 receive such compensation as may be established by the board.  
 174 The private counsel may not represent the property appraiser,  
 175 the tax collector, any taxing authority, or any property owner  
 176 in any administrative or judicial review of property taxes. ~~A~~ ~~Ne~~  
 177 meeting of the board may not ~~shall~~ take place unless counsel to  
 178 the board is present, except for a meeting to appoint or hire  
 179 counsel. Two-fifths of the expenses of the board shall be borne  
 180 by the district school board and three-fifths by the district  
 181 county commission.

182 Section 4. Subsection (2) of section 194.032, Florida  
 183 Statutes, is amended to read:

184 194.032 Hearing purposes; timetable.-

185 (2) The clerk of the governing body of the county shall  
 186 prepare a schedule of appearances before the board based on  
 187 completed petitions timely filed with him or her. The clerk  
 188 shall notify each petitioner of the scheduled time of his or her  
 189 appearance no less than 25 calendar days prior to the day of  
 190 such scheduled appearance. Upon receipt of this notification,  
 191 the petitioner shall have the right to reschedule the hearing a  
 192 single time by submitting to the clerk of the governing body of  
 193 the county a written request to reschedule, no less than 5  
 194 calendar days before the day of the originally scheduled  
 195 hearing. Additional hearing reschedulings may be made at the  
 196 discretion of the clerk but may not extend the scheduled end of

197 proceedings of the value adjustment board. A copy of the  
 198 property record card containing relevant information used in  
 199 computing the taxpayer's current assessment shall be included  
 200 with such notice, if such ~~said~~ card was requested by the  
 201 taxpayer. Such request shall be made by checking an appropriate  
 202 box on the petition form. ~~No petitioner shall be required to~~  
 203 ~~wait for more than 4 hours from the scheduled time; and, if his~~  
 204 ~~or her petition is not heard in that time, the petitioner may,~~  
 205 ~~at his or her option, report to the chairperson of the meeting~~  
 206 ~~that he or she intends to leave; and, if he or she is not heard~~  
 207 ~~immediately, the petitioner's administrative remedies will be~~  
 208 ~~deemed to be exhausted, and he or she may seek further relief as~~  
 209 ~~he or she deems appropriate.~~ Failure on three occasions with  
 210 respect to any single tax year to convene at the scheduled time  
 211 of meetings of the board shall constitute grounds for removal  
 212 from office by the Governor for neglect of duties.

213 Section 5. Subsection (2) of section 194.034, Florida  
 214 Statutes, is amended to read:

215 194.034 Hearing procedures; rules.—

216 (2) In each case, except when a petition ~~complaint~~ is  
 217 withdrawn by the petitioner or when the petitioner or agent  
 218 fails to appear, the value adjustment board shall render a  
 219 written decision. All such decisions shall be issued within 20  
 220 calendar days of the last day the board is in session under s.  
 221 194.032. The decision of the board shall contain findings of  
 222 fact and conclusions of law and shall include reasons for  
 223 upholding or overturning the determination of the property  
 224 appraiser. When a special magistrate has been appointed, the



225 recommendations of the special magistrate shall be considered by  
 226 the board. The clerk, upon issuance of the decisions, shall, on  
 227 a form provided by the Department of Revenue, notify by first-  
 228 class mail each taxpayer, the property appraiser, and the  
 229 department of the decision of the board.

230 Section 6. Subsection (3) of section 194.035, Florida  
 231 Statutes, is amended to read:

232 194.035 Special magistrates; property evaluators.—

233 (3) The department shall provide and conduct training for  
 234 special magistrates at least once each state fiscal year in at  
 235 least five locations throughout the state or may provide such  
 236 training online. Such training shall emphasize the department's  
 237 standard measures of value, including the guidelines for real  
 238 and tangible personal property. Notwithstanding subsection (1),  
 239 a person who has 3 years of relevant experience and who has  
 240 completed the training provided by the department under this  
 241 subsection may be appointed as a special magistrate. The  
 242 training shall be open to the public. The department shall  
 243 charge tuition fees to any person attending this training in an  
 244 amount sufficient to fund the department's costs to conduct all  
 245 aspects of the training. The department shall deposit the fees  
 246 collected into the Certification Program Trust Fund pursuant to  
 247 s. 195.002(2).

248 Section 7. Section 194.037, Florida Statutes, is amended  
 249 to read:

250 194.037 Disclosure of tax impact.—

251 (1) After hearing all petitions, complaints, appeals, and  
 252 disputes, the clerk shall make public notice of the findings and

253 results of the board in at least a quarter-page size  
 254 advertisement of a standard size or tabloid size newspaper, and  
 255 the headline shall be in a type no smaller than 18 point. The  
 256 advertisement shall not be placed in that portion of the  
 257 newspaper where legal notices and classified advertisements  
 258 appear. The advertisement shall be published in a newspaper of  
 259 general paid circulation in the county. The newspaper selected  
 260 shall be one of general interest and readership in the  
 261 community, and not one of limited subject matter, pursuant to  
 262 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
 263 ADJUSTMENT BOARD. The public notice shall list the members of  
 264 the value adjustment board and the taxing authorities to which  
 265 they are elected. The form shall show, in columnar form, ~~for~~  
 266 ~~each of the property classes listed under subsection (2), the~~  
 267 ~~following information, with appropriate column totals:~~

268 (a) In the first column, the number of parcels for which  
 269 the board granted exemptions that had been denied or that had  
 270 not been acted upon by the property appraiser.

271 (b) In the second column, the number of parcels for which  
 272 petitions were filed concerning a property tax exemption.

273 (c) In the third column, the number of parcels for which  
 274 the board considered the petition and reduced the assessment  
 275 from that made by the property appraiser on the initial  
 276 assessment roll.

277 (d) In the fourth column, the number of parcels for which  
 278 petitions were filed but not considered by the board because  
 279 such petitions were withdrawn or the petitioner or agent failed  
 280 to appear.

281 (e) In the fifth column, the number of parcels for which  
 282 petitions were filed requesting a change in assessed value,  
 283 including requested changes in assessment classification.

284 (f) In the sixth column, the net change in taxable value  
 285 from the assessor's initial roll which results from board  
 286 decisions.

287 (g) In the seventh column, the net shift in taxes to  
 288 parcels not granted relief by the board. The shift shall be  
 289 computed as the amount shown in column 6 multiplied by the  
 290 applicable millage rates adopted by the taxing authorities in  
 291 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of  
 292 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
 293 Constitution, but without adjustment as authorized pursuant to  
 294 s. 200.065(6). If for any taxing authority the hearing has not  
 295 been completed at the time the notice required herein is  
 296 prepared, the millage rate used shall be that adopted in the  
 297 hearing held pursuant to s. 200.065(2)(c).

298 ~~(2) There must be a line entry in each of the columns~~  
 299 ~~described in subsection (1), for each of the following property~~  
 300 ~~classes:~~

301 ~~(a) Improved residential property, which must be~~  
 302 ~~identified as "Residential."~~

303 ~~(b) Improved commercial property, which must be identified~~  
 304 ~~as "Commercial."~~

305 ~~(c) Improved industrial property, utility property,~~  
 306 ~~leasehold interests, subsurface rights, and other property not~~  
 307 ~~properly attributable to other classes listed in this section,~~  
 308 ~~which must be identified as "Industrial and Misc."~~

309 ~~(d) Agricultural property, which must be identified as~~  
 310 ~~"Agricultural."~~

311 ~~(e) High-water recharge property, which must be identified~~  
 312 ~~as "High-Water Recharge."~~

313 ~~(f) Historic property used for commercial or certain~~  
 314 ~~nonprofit purposes, which shall be identified as "Historic~~  
 315 ~~Commercial or Nonprofit."~~

316 ~~(g) Tangible personal property, which must be identified~~  
 317 ~~as "Business Machinery and Equipment."~~

318 ~~(h) Vacant land and nonagricultural acreage, which must be~~  
 319 ~~identified as "Vacant Lots and Acreage."~~

320 (2)~~(3)~~ The form of the notice, including appropriate  
 321 narrative and column descriptions, shall be prescribed by  
 322 department rule and shall be brief and nontechnical to minimize  
 323 confusion for the average taxpayer.

324 (3) The clerk shall submit a copy of the notice to the  
 325 Department of Revenue. In addition, the clerk shall prepare and  
 326 submit to the department, on a form provided by the department,  
 327 the same information contained in the notice for the following  
 328 property classes: improved residential property, improved  
 329 commercial property, improved industrial or utility property and  
 330 other property not properly attributable to other classes listed  
 331 in this subsection, agricultural property, high-water recharge  
 332 property, historic property used for commercial or certain  
 333 nonprofit purposes, tangible personal property, vacant land, and  
 334 nonagricultural acreage. The department shall prepare a report  
 335 containing the information provided by each clerk and a  
 336 statewide compilation of the information. The report shall be

337 posted on the department's website.

338 Section 8. Subsection (2) of section 195.096, Florida  
 339 Statutes, is amended to read:

340 195.096 Review of assessment rolls.—

341 (2) The department shall conduct, no less frequently than  
 342 once every 2 years, an in-depth review of the assessment rolls  
 343 of each county. The department need not individually study every  
 344 use-class of property set forth in s. 195.073, but shall at a  
 345 minimum study the level of assessment in relation to just value  
 346 of each classification specified in subsection (3). Such in-  
 347 depth review shall ~~may~~ include proceedings of the value  
 348 adjustment board and may include the audit or review of  
 349 procedures used by the counties to appraise property.

350 (a) The department shall, at least 30 days prior to the  
 351 beginning of an in-depth review in any county, notify the  
 352 property appraiser in the county of the pending review. At the  
 353 request of the property appraiser, the department shall consult  
 354 with the property appraiser regarding the classifications and  
 355 strata to be studied, in order that the review will be useful to  
 356 the property appraiser in evaluating his or her procedures.

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

364 (c) In conducting assessment ratio studies, the department

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

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

389 (e) The department and each property appraiser shall  
 390 cooperate in the conduct of these reviews, and each shall make  
 391 available to the other all matters and records bearing on the  
 392 preparation and computation of the reviews. The property

393 appraisers shall provide any and all data requested by the  
394 department in the conduct of the studies, including electronic  
395 data processing tapes. Any and all data and samples developed or  
396 obtained by the department in the conduct of the studies shall  
397 be confidential and exempt from the provisions of s. 119.07(1)  
398 until a presentation of the findings of the study is made to the  
399 property appraiser. After the presentation of the findings, the  
400 department shall provide any and all data requested by a  
401 property appraiser developed or obtained in the conduct of the  
402 studies, including tapes. Direct reimbursable costs of providing  
403 the data shall be borne by the party who requested it. Copies of  
404 existing data or records, whether maintained or required  
405 pursuant to law or rule, or data or records otherwise  
406 maintained, shall be submitted within 30 days from the date  
407 requested, in the case of written or printed information, and  
408 within 14 days from the date requested, in the case of  
409 computerized information.

410 (f) Within 120 days following the receipt of a county  
411 assessment roll by the executive director of the department  
412 pursuant to s. 193.1142(1), or within 10 days after approval of  
413 the assessment roll, whichever is later, the department shall  
414 complete the review for that county and forward its findings,  
415 including a statement of the confidence interval for the median  
416 and such other measures as may be appropriate for each  
417 classification or subclassification studied and for the roll as  
418 a whole, employing a 95-percent level of confidence, and related  
419 statistical and analytical details to the Senate and the House  
420 of Representatives committees with oversight responsibilities

421 for taxation, and the appropriate property appraiser. Upon  
 422 releasing its findings, the department shall notify the  
 423 chairperson of the appropriate county commission or the  
 424 corresponding official under a consolidated charter that the  
 425 department's findings are available upon request. The department  
 426 shall, within 90 days after receiving a written request from the  
 427 chairperson of the appropriate county commission or the  
 428 corresponding official under a consolidated charter, forward a  
 429 copy of its findings, including the confidence interval for the  
 430 median and such other measures of each classification or  
 431 subclassification studied and for all the roll as a whole, and  
 432 related statistical and analytical details, to the requesting  
 433 party.

434 Section 9. Paragraphs (d) and (g) of subsection (2) of  
 435 section 192.0105, Florida Statutes, are amended to read:

436 192.0105 Taxpayer rights.—There is created a Florida  
 437 Taxpayer's Bill of Rights for property taxes and assessments to  
 438 guarantee that the rights, privacy, and property of the  
 439 taxpayers of this state are adequately safeguarded and protected  
 440 during tax levy, assessment, collection, and enforcement  
 441 processes administered under the revenue laws of this state. The  
 442 Taxpayer's Bill of Rights compiles, in one document, brief but  
 443 comprehensive statements that summarize the rights and  
 444 obligations of the property appraisers, tax collectors, clerks  
 445 of the court, local governing boards, the Department of Revenue,  
 446 and taxpayers. Additional rights afforded to payors of taxes and  
 447 assessments imposed under the revenue laws of this state are  
 448 provided in s. 213.015. The rights afforded taxpayers to assure



449 that their privacy and property are safeguarded and protected  
 450 during tax levy, assessment, and collection are available only  
 451 insofar as they are implemented in other parts of the Florida  
 452 Statutes or rules of the Department of Revenue. The rights so  
 453 guaranteed to state taxpayers in the Florida Statutes and the  
 454 departmental rules include:

455 (2) THE RIGHT TO DUE PROCESS.—

456 (d) The right to prior notice of the value adjustment  
 457 board's hearing date ~~and the right to the hearing within 4 hours~~  
 458 ~~of scheduled time~~ (see s. 194.032(2)).

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

466 Section 10. The executive director of the Department of  
 467 Revenue is authorized, and all conditions are deemed met, to  
 468 adopt emergency rules under ss.120.536(1) and 120.54(4), Florida  
 469 Statutes, for the purpose of implementing this act.  
 470 Notwithstanding any other provision of law, such emergency rules  
 471 shall remain in effect for 6 months after the date of adoption  
 472 and may be renewed during the pendency of procedures to adopt  
 473 rules addressing the subject of the emergency rules.

474 Section 11. This act shall take effect July 1, 2010.