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# Finance and Tax Committee

Wednesday, April 20, 2011

1:30 p.m.

Morris Hall

**ACTION PACKET**

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

4/20/2011 1:30:00PM

**Location:** Morris Hall (17 HOB)

### Summary:

#### Finance & Tax Committee

*Wednesday April 20, 2011 01:30 pm*

CS/CS/HB 281 Favorable With Committee Substitute Yeas: 20 Nays: 0

CS/CS/HB 1043 Favorable Yeas: 21 Nays: 0

PCS for CS/HB 1227 Favorable Yeas: 21 Nays: 0

Committee meeting was reported out: Wednesday, April 20, 2011 2:42:01PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

4/20/2011 1:30:00PM

Location: Morris Hall (17 HOB)

### Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Stephen Precourt (Chair)	X		
Joseph Abruzzo	X		
Larry Ahern			X
Lori Berman	X		
Jason Brodeur	X		
Douglas Broxson			X
Fredrick Costello	X		
Jose Diaz	X		
Chris Dorworth	X		
Erik Fresen	X		
James Grant			X
John Julien	X		
Debbie Mayfield	X		
George Moraitis, Jr.	X		
Scott Randolph	X		
Lake Ray	X		
Michelle Rehwinkel Vasilinda	X		
Hazelle Rogers	X		
Patrick Rooney, Jr.	X		
Perry Thurston, Jr.	X		
Carlos Trujillo	X		
Charles Van Zant	X		
James Waldman	X		
Michael Weinstein	X		
<b>Totals:</b>	<b>21</b>	<b>0</b>	<b>3</b>

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# COMMITTEE MEETING REPORT

## Finance & Tax Committee

4/20/2011 1:30:00PM

Location: Morris Hall (17 HOB)

CS/CS/HB 281 : Value Adjustment Boards

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern				X	
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson			X		
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant			X		
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda			X		
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
<b>Total Yeas: 20</b>		<b>Total Nays: 0</b>			

### Appearances:

Cleaver, Martha (Lobbyist) - Proponent  
Florida Association of Property Appraisers, Inc  
403 East Park Avenue  
Tallahassee FL 32302-1275  
Phone: (850)681-2770

Weber, Victoria (Lobbyist) - Proponent  
Florida Realtors & Florida Chamber of Commerce  
119 South Monroe Street #300  
Tallahassee FL 32302  
Phone: (850)222-7500

Labrador, Edward (Lobbyist) - Proponent  
Broward County  
115 S Andrews Ave  
Ft Lauderdale FL 33301  
Phone: (954)357-7575

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# COMMITTEE MEETING REPORT

## Finance & Tax Committee

4/20/2011 1:30:00PM

**Location:** Morris Hall (17 HOB)

O'Farrell, Michael (Lobbyist) - Information Only  
Duval County Public Schools  
3020 Godfrey Place  
Tallahassee Florida 32309  
Phone: (850)509-6372

Cerra, Thomas (Lobbyist) - Information Only  
Greater Florida Consortium of School Boards  
Andy Griffiths 241 Trumbo Rd  
Key West FL 33040  
Phone: (305)513-9995

Slack, Georgia (Lobbyist) - Proponent  
School Board of Broward County  
9693 Ridgecrest Court  
Davie FL 32328  
Phone: (305)608-5110

Mendez-Cartaya, Iraida (Lobbyist) - Information Only  
Miami-Dade County Public Schools  
1450 NE Second Ave Ste 562  
Miami FL 33132  
Phone: (305)995-1497

Book, Ronald (Lobbyist) - Proponent  
Miami-Dade County Public Schools  
104 West Jefferson Street  
Tallahassee FL 32301  
Phone: 850-224-3427

Melton, Ruth (Lobbyist) - Proponent  
Florida School Boards Association  
203 S Monroe St  
Tallahassee FL 32301  
Phone: (850)414-2578

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/CS/HB 281 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative Logan offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

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

8 194.014 Partial Payment of ad valorem taxes; proceedings  
9 before value adjustment board.—

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

16 (b) 1. A petitioner before the value adjustment board who  
17 challenges the denial of a classification or exemption, or the  
18 assessment based on an argument that the property was not  
19 substantially complete as of January 1, must pay all of the non-

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/CS/HB 281 (2011)

Amendment No.

20 ad valorem assessments and the amount of the tax which the  
21 taxpayer admits in good faith to be owing, less the applicable  
22 discount under s. 197.162, before the taxes become delinquent  
23 pursuant to s. 197.333.

24 2. If the value adjustment board determines that the amount  
25 of the tax that the taxpayer has admitted to be owing pursuant  
26 to this paragraph is grossly disproportionate to the amount of  
27 the tax found to be due and that the taxpayer's admission was  
28 not made in good faith, the tax collector shall collect a  
29 penalty at the rate of 10 percent of the deficiency per year  
30 from the date the taxes became delinquent pursuant to s.  
31 197.333.

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

38 (2) If the value adjustment board determines that the  
39 petitioner owes ad valorem taxes in excess of the amount paid,  
40 the unpaid amount accrues interest at the rate of 12 percent per  
41 year from the date the taxes became delinquent pursuant to s.  
42 197.333, until paid. If the value adjustment board determines  
43 that a refund is due, the overpaid amount accrues interest at  
44 the rate of 12 percent per year from the date the taxes became  
45 delinquent pursuant to s. 197.333, until a refund is paid.  
46 Interest does not accrue on amounts paid in excess of 100

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Bill No. CS/CS/HB 281 (2011)

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47 percent of the current taxes due as provided on the tax notice  
48 issued pursuant to s. 197.322.

49 (3) The provisions of this section do not apply to  
50 petitions for ad valorem tax deferrals pursuant to chapter 197.

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

53 194.034 Hearing procedures; rules.—

54 (2) In each case, except when a complaint is withdrawn by  
55 the petitioner, ~~or~~ is acknowledged as correct by the property  
56 appraiser or is denied pursuant to s. 194.014(1)(c), the value  
57 adjustment board shall render a written decision. All such  
58 decisions shall be issued within 20 calendar days of the last  
59 day the board is in session under s. 194.032. The decision of  
60 the board shall contain findings of fact and conclusions of law  
61 and shall include reasons for upholding or overturning the  
62 determination of the property appraiser. When a special  
63 magistrate has been appointed, the recommendations of the  
64 special magistrate shall be considered by the board. The clerk,  
65 upon issuance of the decisions, shall, on a form provided by the  
66 Department of Revenue, notify by first-class mail each taxpayer,  
67 the property appraiser, and the department of the decision of  
68 the board.

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

71 197.162 Discounts; amount and time.—On all taxes assessed  
72 on the county tax rolls and collected by the county tax  
73 collector, discounts for early payment thereof shall be at the  
74 rate of 4 percent in the month of November or at any time within



COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/CS/HB 281 (2011)

Amendment No.

75 30 days after the mailing of the original tax notice; 3 percent  
76 in the month of December; 2 percent in the following month of  
77 January; 1 percent in the following month of February; and zero  
78 percent in the following month of March or within 30 days prior  
79 to the date of delinquency if the date of delinquency is after  
80 April 1. When a taxpayer makes a request to have the original  
81 tax notice corrected, the discount rate for early payment  
82 applicable at the time the request for correction is made shall  
83 apply for 30 days after the mailing of the corrected tax notice.  
84 A discount shall apply at the rate of 4 percent for 30 days  
85 after the mailing of a tax notice resulting from the action of a  
86 value adjustment board when a corrected tax notice is issued  
87 before the taxes become delinquent pursuant to s. 197.333.

88 Thereafter, the regular discount periods shall apply. For the  
89 purposes of this section, when a discount period ends on a  
90 Saturday, Sunday, or legal holiday, the discount period shall be  
91 extended to the next working day, if payment is delivered to a  
92 designated collection office of the tax collector.

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

96 -----  
97 **T I T L E A M E N D M E N T**

98 Remove the entire title and insert:

99 An act relating to value adjustment boards; creating s.  
100 194.014, F.S.; requiring a petitioner challenging the  
101 assessed value of property before the value adjustment  
102 board to pay a specified percentage of the taxes by a

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/CS/HB 281 (2011)

Amendment No.

103 certain date; requiring a petitioner challenging the denial  
104 of a classification or exemption before the value  
105 adjustment board to pay the amount of tax which the  
106 taxpayer admits in good faith to be owing by a certain  
107 date; providing for a penalty if the good faith payment is  
108 grossly disproportionate to the amount of tax found to be  
109 due and the taxpayer's admission was not made in good  
110 faith; requiring the board to deny the petition in writing  
111 by a certain date if the required amount of taxes is not  
112 timely paid; requiring the payment of interest on certain  
113 unpaid taxes; requiring the payment of interest on certain  
114 overpayments of tax; providing that s. 194.014, F.S., does  
115 not apply to petitions for ad valorem deferrals pursuant to  
116 ch. 197, F.S.; amending s. 194.034, F.S.; amending s.  
117 197.162, F.S.; amending a provision providing for a  
118 discount for ad valorem taxes paid within 30 days after the  
119 mailing of a corrected tax notice resulting from the action  
120 of a value adjustment board before a certain date;  
121 providing an effective date.

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

4/20/2011 1:30:00PM

Location: Morris Hall (17 HOB)

CS/CS/HB 1043 : Citrus County

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern				X	
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson			X		
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant			X		
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
<b>Total Yeas: 21</b>		<b>Total Nays: 0</b>			

### Appearances:

Vickie Lamanche - Proponent  
Citrus County Hospital Branch  
488 West Pearson Street  
Hernando FL 34442  
Phone: 352-201-9966

Susan Kirk - Information Only  
Citrus County Hospital Board Trustee  
25 SE Kings Bay Drive  
Crystal River FL 34429  
Phone: 352-220-0804

Arthur Inland Jr. (Lobbyist) - Proponent  
Citrus County Hospital Board Trustee  
333 Avenue of Americas  
Miami FL 33131  
Phone: 305-579-0605

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**Location:** Morris Hall (17 HOB)

Gorrie, Jan (Lobbyist) - Waive In Opposition

Citrus Memorial Health Foundation, Inc.

123 S. Calhoun Street

Tallahassee FL 32301

Phone: 850-224-9115

Clark Stillwell - Waive In Support

Citrus Memorial Health Foundation, Inc.

123 S. Calhoun Street

Tallahassee FL 32301

Phone: 850-224-9115

Larry Williams (Lobbyist) - Proponent

Citrus County Hospital Board

215 South Monroe Street

Tallahassee FL 32301

Phone: 850-521-1980

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# COMMITTEE MEETING REPORT

## Finance & Tax Committee

4/20/2011 1:30:00PM

Location: Morris Hall (17 HOB)

PCS for CS/HB 1227 : Surplus Lines Insurance

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern				X	
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson			X		
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant			X		
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
<b>Total Yeas: 21</b>		<b>Total Nays: 0</b>			

### Appearances:

Paul P. Sanford (Lobbyist) - Proponent

NAPSLO

106 South Monroe Street

Tallahassee FL 32301

Phone: 850-222-7200

Gary Pullen (Lobbyist) - Information Only

FLSO

1441 Maclay Commerce Drive, Suite 200

Tallahassee FL 32312

Phone: 850-205-6655

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