

Amendment No. 2

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 WITHDRAWN (Y/N)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 PCB: Finance & Tax Subcommittee
 2 Representative Tobia offered the following:

Amendment (with title amendment)

5 Between lines 257 and 258, insert:

6 Section 6. Subsection (4) of section 194.011, Florida
 7 Statutes, is amended to read:

8 194.011 Assessment notice; objections to assessments.—

9 (4) (a) At least 15 days before the hearing the petitioner
 10 shall provide to the property appraiser a list of evidence to be
 11 presented at the hearing, together with copies of all
 12 documentation to be considered by the value adjustment board and
 13 a summary of evidence to be presented by witnesses. All evidence
 14 confidential under current law shall remain confidential until
 15 the evidence is submitted to the board for consideration and
 16 admission into the record.

17 (b) No later than ~~7~~ 10 days before the hearing, if the
 18 petitioner has provided the information required under paragraph
 19 (a), and if requested in writing by the petitioner, the property
 20 appraiser shall provide to the petitioner a list of evidence to

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21 be presented at the hearing, together with copies of all
22 documentation to be considered by the value adjustment board and
23 a summary of evidence to be presented by witnesses.
24 Documentation of evidence must include the property record cards
25 for comparable property listed as evidence and a copy of the
26 signed form on which the property appraiser reports, under s.
27 192.001(18), the adjustments made under s. 193.001(8). The
28 evidence list must contain the property record card if provided
29 by the clerk. Failure of the property appraiser to timely comply
30 with the requirements of this paragraph shall result in a
31 ~~rescheduling of the hearing~~ the exclusion of the property
32 appraiser's evidence from consideration by the value adjustment
33 board, unless good cause is shown. The term "good cause" means
34 circumstances beyond the property appraiser's control. If good
35 cause is shown, the special magistrate shall reschedule the
36 hearing. If the property appraiser fails to submit evidence to
37 the petitioner in compliance with the timeline established in
38 this paragraph and good cause for such failure has not been
39 shown, the special magistrate may enter a recommendation in
40 favor of the petitioner, if there is competent, substantial
41 evidence of value in the record which cumulatively meets the
42 criteria of s. 193.011 and professionally accepted appraisal
43 practices. A property appraiser's request for information in the
44 tax roll development process is not to be construed as a request
45 for information in the challenge of a proposed assessment, and
46 the taxpayer's failure to provide such information shall not be
47 grounds for exclusion of evidence.

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48 (c) Provided it is relevant, rebuttal evidence may be
49 submitted at the hearing by the petitioner and may be considered
50 by the board and admitted into evidence.
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55 **T I T L E A M E N D M E N T**

56 Remove line 28 and insert:

57 liens; amending s. 194.011(4), F.S., providing that all evidence
58 confidential under current law shall remain confidential until
59 the evidence is submitted to the value adjustment board for
60 consideration and admission into the record; increasing the
61 number of days before a value adjustment board hearing that the
62 property appraiser is required to provide a list of evidence
63 under specified circumstances; requiring specific documentation
64 of evidence in certain circumstances; providing specified
65 consequences for failure of the property appraiser to timely
66 comply with the requirements of s. 194.011(4) (b), F.S.;

67 providing that rebuttal evidence may be submitted at the hearing
68 by the petitioner and may be considered by the board and
69 admitted into evidence under specified circumstances; amending
70 s. 196.031, F.S.; deleting the express
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