

1 A bill to be entitled
 2 An act relating to property appraisers; amending s.
 3 194.036, F.S.; revising the thresholds for variances
 4 in assessed value which allow a property appraiser to
 5 appeal decisions of the value adjustment board;
 6 providing an effective date.

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

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 10 Section 1. Subsection (1) of section 194.036, Florida
 11 Statutes, is amended to read:

12 194.036 Appeals.—Appeals of the decisions of the board
 13 shall be as follows:

14 (1) If the property appraiser disagrees with the decision
 15 of the board, he or she may appeal the decision to the circuit
 16 court if one or more of the following criteria are met:

17 (a) The property appraiser determines and affirmatively
 18 asserts in any legal proceeding that there is a specific
 19 constitutional or statutory violation, or a specific violation
 20 of administrative rules, in the decision of the board, except
 21 that nothing herein authorizes ~~shall authorize~~ the property
 22 appraiser to institute any suit to challenge the validity of any
 23 portion of the constitution or of any duly enacted legislative
 24 act of this state;

25 (b) There is a variance from the property appraiser's

26 | assessed value in excess of the following: 25 ~~15~~ percent
 27 | variance from any assessment of \$50,000 or less; 20 ~~10~~ percent
 28 | variance from any assessment in excess of \$50,000 but not in
 29 | excess of \$500,000; 17.5 ~~7.5~~ percent variance from any
 30 | assessment in excess of \$500,000 but not in excess of \$1
 31 | million; or 15 ~~5~~ percent variance from any assessment in excess
 32 | of \$1 million; or

33 | (c) There is an assertion by the property appraiser to the
 34 | Department of Revenue that there exists a consistent and
 35 | continuous violation of the intent of the law or administrative
 36 | rules by the value adjustment board in its decisions. The
 37 | property appraiser shall notify the department of those portions
 38 | of the tax roll for which the assertion is made. The department
 39 | shall thereupon notify the clerk of the board who shall, within
 40 | 15 days of the notification by the department, send the written
 41 | decisions of the board to the department. Within 30 days of the
 42 | receipt of the decisions by the department, the department shall
 43 | notify the property appraiser of its decision relative to
 44 | further judicial proceedings. If the department finds upon
 45 | investigation that a consistent and continuous violation of the
 46 | intent of the law or administrative rules by the board has
 47 | occurred, it must ~~shall so~~ inform the property appraiser, who
 48 | may thereupon bring suit in circuit court against the value
 49 | adjustment board for injunctive relief to prohibit continuation
 50 | of the violation of the law or administrative rules and for a

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51 | mandatory injunction to restore the tax roll to its just value
52 | in such amount as determined by judicial proceeding. However,
53 | when a final judicial decision is rendered as a result of an
54 | appeal filed pursuant to this paragraph which alters or changes
55 | an assessment of a parcel of property of any taxpayer not a
56 | party to such procedure, such taxpayer shall have 60 days after
57 | ~~from~~ the date of the final judicial decision to file an action
58 | to contest such altered or changed assessment pursuant to s.
59 | 194.171(1), and ~~the provisions of s. 194.171(2)~~ may ~~shall~~ not
60 | bar such action.

61 | Section 2. This act shall take effect July 1, 2022.